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# MERRIMACK COUNTY ANNUAL REPORT 1991







**MERRIMACK COUNTY  
ANNUAL REPORT**

**MERRIMACK COUNTY COMMISSIONERS**

Stuart D. Trachy, Franklin  
Kenneth L. McDonnell, Concord  
Peter J. Spaulding, Hopkinton

January 1, 1991-December 31, 1991





*Commissioners McDonnell and Spaulding hosted a visit from the Swiss Ambassador Peter Erishmann (centered) and his wife.*



*County Administrator Rodney E. Tenney at his farewell reception.*



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**MERRIMACK COUNTY  
MERRIMACK COUNTY OFFICERS — 1991**

**\*\*Elected Positions**

**COMMISSIONERS**

- \*\*Peter J. Spaulding — Hopkinton**  
**\*\*Kenneth L. McDonnell — Concord**  
**\*\*Stuart D. Trachy — Franklin**

**TREASURER**

- \*\*Charles T. Carroll — Concord**

**ATTORNEY**

- \*\*Michael Th. Johnson — Canterbury**

**REGISTER OF DEEDS**

- \*\*Kathi L. Guay — Concord**

**REGISTER OF PROBATE**

- \*\*Patricia A. Fraser — Pittsfield**

**SHERIFF**

- \*\*Chester L. Jordan — Boscawen**

**COUNTY ADMINISTRATOR**

**Rodney E. Tenney/Carol A. Bickert-Haessly**

**JUDGE OF PROBATE**

**Honorable Donald W. Cushing**

**MEDICAL EXAMINERS**

**Paul Baron, M.D.**  
**Robert J. Morin, M.D.**

**CLERK OF SUPERIOR COURT**

**Marshall Buttrick/William S. McGraw**

## **MERRIMACK COUNTY NURSING HOME**

Administrator.....Thomas P. Matzke  
Director of Nursing Services .....Judith A. Gagnon  
Director of Food Services .....Timothy Gallagher  
Dietitian .....Laura Gaudette  
Activities Director .....June Latti  
Physical Therapist .....Mary Lou McGill  
Executive Housekeeper.....Lola Jones  
Laundry, Linen and Sewing Supervisor .....Jane Patterson  
Maintenance Engineer.....Richard Cadarette

## **MERRIMACK COUNTY PURCHASING DEPARTMENT**

Purchasing Agent.....William Hein

## **MERRIMACK COUNTY PERSONNEL**

Personnel Coordinator .....Carol A. Bickert-Haessly

## **MERRIMACK COUNTY FARM**

Farm Manager.....Christian E. Winslow

## **MERRIMACK COUNTY CORRECTIONS DEPARTMENT**

Administrator .....William R. Potter

## **MERRIMACK COUNTY COOPERATIVE EXTENSION**

Coordinator .....David Seavey



## THE MERRIMACK COUNTY DELEGATION

District No. 1	(ANDOVER, DANBURY, HILL, SALISBURY, WILMOT) Earle W. Chandler (r) John P. Chandler (r)
District No. 2	(NEWBURY, NEW LONDON, SUTTON, WARNER) Alf E. Jacobsen (r) William F. Kidder (r) Avis B. Nichols (r)
District No. 3	(BRADFORD, HENNIKER) Mary Molner (r) Thea G. Braiterman (d)
District No. 4	(BOSCAWEN, WEBSTER) Elizabeth S. Millard (r) Rick A. Trombly (d&r)
District No. 5	(BOW, DUNBARTON, HOPKINTON) C. William Johnson (r) Mary Ann Lewis (r) Susan D. Carter (r) Peter M. Stio (r)
District No. 6	(CANTERBURY, LOUDON, PITTSFIELD) Robert A. Lockwood (r) Richard A. Barberia (r) Henry F. Stapleton (r)
District No. 7	(CHICHESTER, EPSOM, PEMBROKE) Eleanor M. Anderson (r) Patricia A. Fair (d&r) Douglas E. Hall (r) Charles B. Yeaton (d)
District No. 8	(ALLENSTOWN) George E. Letourneau (d) Gabriel Daneault (d)
District No. 9	(HOOKSETT) Laurent Boucher (r) Lowell D. Apple (r&d) Thomas Christie (r)

District No. 10	(FRANKLIN) Bronwyn L. Asplund (r) James A. Whittemore (r&d) Martin Feuerstein (r)
District No. 11	(NORTHFIELD) Joyce M. Johnson (d)
District No. 12	(FRANKLIN, NORTHFIELD) Robert M. Gilbreth (r&d)
District No. 13	(CONCORD-WARD A) Mary C. Holmes (r)
District No. 14	CONCORD-WARD B) Michael Hill (r)
District No. 15	(CONCORD-WARD C) Paul R. Fillion (r)
District No. 16	(CONCORD-WARD D) Caroline L. Gross (r)
District No. 17	(CONCORD-WARD E) Francis D. Jelley (d)
District No. 18	(CONCORD-WARD F) Bert Teague (r)
District No. 19	(CONCORD-WARD G) Jennifer G. Soldati (d)
District No. 20	(CONCORD-WARD H) Gerald R. Smith (r)
District No. 21	(CONCORD-WARDS A-H) Miriam Dunn (d) Elizabeth Hager (r) Robert C. Hayes (r) Mary Jane Wallner (d) John F. Weeks Jr. (r)

## 1991 REPORT OF MERRIMACK COUNTY COMMISSIONERS

1991 saw much forward movement for Merrimack County. The County began the year by reporting a surplus of over \$200,000 from 1990.

At the corrections facility we adopted a total ban on smoking and the use of tobacco products in the facility. It is the first policy of this kind adopted at any correctional facility in the United States. 1990 also witnessed a precipitous drop in the population of the correctional facility. This decline has put any plan for expansion on hold for the foreseeable future.

At the County Nursing Home, the Commissioners appointed Thomas Matzke, of Franklin, the Administrator. We also expanded the special care unit for alzheimers patients to include another fifteen beds. The county delegation approved a \$600,000 bond issue for the purchase of capital items at the nursing home. This issue will pay for such items as stoves, coolers, medical equipment, beds, medicine carts, etc., many of which were first purchased in the 1970's. The issue will provide for more reimbursement funds for our residents and will be a cost saving to the taxpayers of Merrimack County.

The Swiss Ambassador Peter Erishmann visited Merrimack County and the Commissioners took him on a tour of the Nursing Home and Corrections facility.

The Board of Commissioners visited and toured Spruce Pond 4-H Camp at Bear Brook State Park in Allenstown. This camp is sponsored in part by Co-operative Extension Service and Merrimack County.

County Administrator Rodney Tenney resigned his position to join the private sector in 1991. Rod has worked for Merrimack County since 1974 and as the first administrator did an exemplary job in the many areas and projects that he undertook. He will be sorely missed. Carol Bickert was appointed as Acting Administrator.



## **TREASURER'S REPORT 1991**

Merrimack County continues to have a Triple "A" Bond Rating.

In 1991 Merrimack County Shows a surplus of \$230,000.

I would like to acknowledge my gratitude and thanks to Rodney E. Tenney, Merrimack County Administrator who resigned on May 31, 1991, and to the administration staff for their valued assistance during the year 1991.

Our auditors report detailing the county revenues and expenditures for 1991 will be found starting on page 79.

Charles T. Carroll  
Treasurer

## EDNA C. MCKENNA TRUST FUND

On August 17, 1983, Merrimack County created and established the Edna C. McKenna Trust Fund for the primary benefit of residents at the Merrimack County Home in accordance with laws of the State of New Hampshire, RSA 23:13-22.

During 1991 the following purchases were made:

Mirror for Nursing Home Lobby	320.00
T-Shirts	208.00
Merrimack County Auxiliary	100.00
Employee Appreciation Activities	150.00
Outdoor Furniture	420.00
2 Ceiling Fans	100.00
Chainlink Fence	1,222.00
Washer, Dryer	592.00
Crab Tree	43.00
Camcorder	850.00
Flowers for New Residents	820.00
Patient Lift	680.00
Other	<u>166.00</u>
Total Withdrawals	5,671.00

It is with the greatest pleasure that we are able to make the residents stay a little happier with the above purchases.

We hope to provide the residents with these extras through the Edna C. McKenna Trust Fund. Donations to this fund will be accepted through Charles T. Carroll, Merrimack County Treasurer, 163 North Main Street, Concord, New Hampshire 03301.

Charles T. Carroll  
Trustee of Trust Fund

1991

MCKENNA TRUST FUND — LIST OF DONATIONS

Wyn Richardson.....	\$ 25.00
Rita Annicchiarico .....	200.00
Maurice C. Pike, Jr.....	750.00
Daniel Church.....	50.00
Richard D. Mailhot .....	25.00
Mr. and Mrs. John Turner .....	25.00
Gertrude Flanders .....	28.92
Anonymous Donor.....	33.00
Catherine Louden and Florence Parker .....	50.00
Mr. and Mrs. Stanton Kimball .....	20.00
Merrimack County Nursing Home Residents.....	200.00
Mr. and Mrs. Harry Allen .....	25.00
Lucille Collins.....	100.00
Mr. and Mrs. W.V. Maccabee.....	25.00
Arthur G. Gosselin.....	100.00
Katherine Kneeland and Ann S. Hasbany .....	20.00
Blue Cross Employees .....	20.00
Mr. and Mrs. George Roberts .....	10.00
Muriel H. Papoutsy .....	25.00
Mr. and Mrs. William Walsh.....	10.00
Mr. and Mrs. Harold Frost and Marjorie A. Lee.....	50.00
Mr. and Mrs. Harry W. Taylor .....	50.00
Mr. and Mrs. David R. Bailey.....	100.00
Mrs. Lula F. Wilkins .....	25.00
Norma L. Wright.....	25.00
Jeanne B. Safron .....	25.00
Jean Donnellan.....	25.00
Lucien A. Conant.....	25.00
Nicholas J. Hondrogen.....	25.00
Brian Avery.....	25.00
Mr. and Mrs. William Anderson .....	25.00
Gardner R. Small .....	25.00
Arthur, Dawn and Lynn Stavros .....	20.00
Mrs. Sharon Higgins .....	20.00
Mr. and Mrs. Edmund F. DeGrace.....	25.00



Pemi Valley Church Women.....	10.00
Mr. and Mrs. Alfred L. Delisle .....	50.00
Mr. and Mrs. Lawrence B. Small.....	50.00
Katherine Brown.....	25.00
Charles G. Parker.....	210.00
Patricia (Small) Seyffert .....	10.00
State of NH, Health & Human Services .....	35.00
Sharon Frisk.....	40.00
Mr. and Mrs. George Jarvis .....	10.00
Mr. and Mrs. Jerry Boulay .....	25.00
Thomas Rodd.....	1000.00
Richard G. Small.....	25.00
John K. Small.....	25.00
Carol Anne Coffey.....	25.00
Rita Irish .....	20.00
Lila S. Chase .....	25.00
Betty Taylor .....	25.00
Matthew Thornton Health Plan.....	25.00
Lynn E. McGrew.....	25.00
J. Trudell .....	100.00
Mr. and Mrs. Rankin Wright.....	50.00
Kennedy R. Shibles.....	10.00
Howard Cummings.....	10.00
Mr. and Mrs. William Andrews .....	25.00
Mr. and Mrs. David Sandoe .....	25.00
Preston Trombley.....	25.00
Marion Gokey .....	10.00
Mr. and Mrs. Harold Packer.....	5.00
Irene Gagnon.....	25.00
Mrs. Elizabeth Messer .....	20.00
Richard Abbott.....	25.00
Judith D. MacKinnon.....	170.00
Hazel Holder .....	10.00
Mr. and Mrs. Gerard J. Thibodeau.....	40.00
E. Landry, P. Peirce and B. Frawley .....	50.00
Edward F. Mickocus .....	25.00
Gary Cain.....	25.00
Mr. and Mrs. Kenneth Fowler.....	25.00

Irene Nowell .....	190.25
Ruth Wickens .....	25.00
Emile A. Dickner .....	25.00
Raymond Gourley .....	5.00
Mr. and Mrs. Robert Sherman .....	20.00
Gladys W. Thomas .....	10.00
Mr. and Mrs. Frank Constant .....	25.00
Mr. and Mrs. Richard Gagne .....	5.00
Mary Dargie .....	25.00
Mr. and Mrs. Arthur Jackson .....	50.00
Mr. and Mrs. Daniel Church .....	100.00
John Kilbourne .....	35.26
John W. Waldvogel .....	15.00
Mr. and Mrs. Carl Strand .....	25.00
Wyn Richardson .....	30.00
Roberta R.B. Otis .....	50.00
Mr. and Mrs. Arthur J. Gilbert .....	25.00
Mr. and Mrs. Royall Victor .....	200.00
Mrs. Charlotte Keenan .....	25.00
Lucille Collins .....	100.00
Robert E. Foster .....	25.00
Carlson I. Rowell .....	25.00
Lydia L. Kennard .....	75.00
Mrs. Beatrice Devine .....	5.00
Mrs. Cedric Robb .....	10.00
Beverly Ashnault .....	25.00
Merrimack County Dept. of Corrections .....	25.00
Bonnie B. Perkins .....	15.00
Mr. and Mrs. Robert Vivian .....	25.00
John S.R. Turner .....	100.00
Helen Hanson .....	2.00
Deborah Edgar .....	50.00
Ruth Rufo .....	50.00

## **Minutes: Merrimack County Delegation Meeting February 5, 1991**

Chairman Kidder called the meeting to order and asked for a roll call for attendance. Representatives Anderson, Apple, Asplund, Boucher, Chandler, E., Chandler, J., Christie, Daneault, Fair, Feuerstein, Fillion, Gilbreth, Hall, Hayes, Holmes, Jacobson, Johnson, C., Kidder, Letourneau, Lewis, Lockwood, Millard, Molner, Nichols, Smith, Soldati, Stapleton, Stio, Teague, Trombly, Wallner, Weeks, Whittemore, and Yeaton were present.

Rick Trombly nominated Jennifer Soldati to replace Miriam Dunn on the Executive Committee. The motion was passed.

Commissioner Spaulding presented a gift to Senator Fraser in appreciation for his work as a former member of the delegation.

Senator Fraser accepted his gift of a clock.

Representative Weeks suggested that a committee be appointed to consider farm alternatives at the Merrimack County Farm. This committee is to report back by May 6, 1991 or 90 days from this day.

Respectfully submitted,  
Mary Ann Lewis  
Clerk



**Minutes: Merrimack County Delegation Public Hearing meeting on  
March 18, 1991**

Chairman Kidder opened the public meeting at 10:10 a.m. He read the public notice (attached) of the meeting. He announced that if anyone wished to speak, from the public, he would recognize them.

Chairman Kidder recognized Bill Shackford from the county jail who wished to defend the need for his position at the jail. He had received a letter from the commissioners stating his services would cease on April 1, 1991. He then explained how important his counseling is to the prisoners.

Representative Johnson asked for comments from Mr. Potter as to how this would effect his program at the jail. He was directed to cut his budget by \$30,000 and this is the only area where he said he could save the money. There was no reflection on the employee.

Representative Kidder asked Mr. Potter to comment on the smoking situation. He explained how the program came about, and he commented that it is now working well after all problems were addressed.

Representative Fair read a letter from the selectmen in Pembroke. The selectmen felt the percentage of increase was too high. They recommended a cap of 5%.

The County Attorney asked for comments regarding their decision to eliminate Mr. Shackford's position.

Commissioner Trachy commented that in the past they eliminated a director's position. This action was taken at the recommendation of Mr. Potter.

Mr. Potter said it was a difficult decision but it was the only way he could reduce his budget by \$30,000.

Representative Lewis read a letter from the selectmen of Hopkinton requesting there be no increase in the 1991 budget.

Nancy Spater, Director of Senior Citizens Program, said they were losing their office space. They have not had to pay rent since the inception of the program. She wants the delegation to consider a \$1,000 increase in grant for their move and toward rent.

Commissioner Trachy feels that an amendment to the budget which would be a reduction in the retirement fund and other areas for a total of \$187,000 and less than the proposed budget. The total increase would then be 6.6 percent.

Bob Nason, who has worked for the corrections department for twenty-four years, feels the correction's department is the only department losing a position.

Commissioner McDonnell stated he appreciated Mr. Nason's comments. He informed us of all positions eliminated within the past five years which has effected all departments. He addressed some of the cuts in the present budget.

Mr. Nason then elaborated on the county having already paid wages, benefits, etc., and that the county would not be saving the \$30,000 that they wish to achieve.

Representative Johnson asked what will happen to his retirement status.

Administrator Tenney said his retirement benefits would decrease, but he is still entitled to retirement.

County Attorney Michael Johnson said there are two issues confronting the delegation which are budgetary and cuts in same. He feels the position in question will save the county money in the long run, and he is a resource the county should not lose.

Representative Apple commented on the position of Mr. Shackford and feels that the elimination of the position is out of order.

Representative Gilbreth asked if the incumbent could be used in another area of the county.

Commissioner Trachy stated they would consider him if a position is available.

The hearing was closed 10:45 a.m.

Respectfully submitted,  
Mary Ann Lewis  
Clerk



## **Minutes: Merrimack County Delegation meeting on March 18, 1991.**

Chairman Kidder opened the delegation meeting at 10:45 a.m. and read the notice of the meeting. He asked the clerk to call the roll. The following members were present: Apple, Barberia, Boucher, Braiterman, Chandler, E., Chandler, J., Christie, Fillion, Gilbreth, Gross, Hager, Hill, Holmes, Jacobson, Jelley, Johnson, C., Johnson, J., Kidder, Letourneau, Lewis, Nichols, Smith, Soldati, Stapleton, Stio, Teague, Whittemore, and Yeaton.

Chairman Kidder called on Administrator Tenney to comment on the collective bargaining agreement (copy attached). Figures show the additional costs for 1991 of \$36,500. Contract has been ratified but not adopted by the commissioners. Increase in salaries is 3%. Discussion followed.

Representative Hill moved we adopt the resolution as presented. The motion was seconded by Representative Boucher. Representative Nichols wanted to know how this was going to effect the budget. He stated about four or five thousand increase in retirement. Discussion followed on whether or not to accept the agreement. Roll call vote was 12 in favor and 16 against. The motion failed.

Yeas were Representative Boucher, Braiterman, Fillion, Gilbreth, Gross, Hager, Hill, Johnson, J., Kidder, Soldati, Teague, and Yeaton. Nays were Representatives Apple, Barberia, Chandler, E., Chandler, J., Christie, Holmes, Jacobson, Jelley, Johnson, C., Letourneau, Lewis, Nichols, Smith, Stapleton, Stio, and Whittemore.

Chairman Kidder recognized Administrator Tenney to address the resolution regarding the dispatch system. Mr. Tenney stated that the resolution allows a contribution to the fund, which is paid to the county for any differences in costs to the county.

Chairman Kidder stated we would now consider the budget as presented by the executive committee. He recognized Administrator Tenney who presented the adjusted figures by the commissioners. The change is a \$209,090 reduction. Commissioner Trachy explained the changes in figures (copy attached).

Representative Letourneau moved we adopt resolution #1. The motion was seconded by Representative Apple. Discussion followed, and the motion was carried by voice vote. Resolution #2 is out.

Chairman Kidder opened discussion on the proposed budget and asked for comments.

Representative Jacobson commented on the shift by state government to the county budget in the area of human services. He feels that the state is not acting responsibly.

Representative Hager stated that the Republicans on appropriations voted not to pass along increases to the county.

Representative Apple moved to restore \$30,000 to the Corrections Department budget. The motion was seconded by Representative Jelley. This figure covers the position which was eliminated. Representative Hill asked if the new positions at the nursing home could be delayed to cover the position at corrections. Representative Whittemore asked for explanation of new positions at the nursing home. Discussion followed.

Chairman Kidder called for a vote on restoration of Mr. Shackford's position. The voice vote was in favor.

Discussion followed on other divisions of the budget.

Commissioner Trachy introduced the new Nursing Home Administrator Tom Matzke. He commented on the fine work Mr. Matzke has done so far, and that he will be very frugal in changes as opportunities come up.

Mr. Matzke addressed the delegation and gave an idea of how all employees including administrators are working to meet the needs of the patients regardless of the job.

Representative Christie was recognized to address the farm budget. He feels we are fighting a losing battle and that the dairy division should be dropped. He stated that the farm is antiquated and cannot operate without a loss. He would like to see the farm liquidated.

Commissioner Trachy called our attention to the fact that the study committee has not met, and they would like to continue to deliberate and then make their recommendation. Discussion followed.

Representative Gross moved we fund the farm budget for six months (at the end of that time we should have a recommendation from the study committee). The motion was seconded by Representative Whittemore. Discussion followed. The motion failed by a voice vote.

Budget as presented and adjusted for Section I will be \$23,621,640. Section I passes by a vote of 26-0.

Revenue estimates remain as projected. Representative Boucher moved we adopt the revenue section of the budget. The motion was seconded by Representative Hager and was carried by a voice vote.

Section III was revised to \$11,264,677. Representative Boucher made a motion to adopt this amount. The motion was seconded by Representative Hager and was carried by a voice vote.

Section IV passed by voice vote.

The meeting was adjourned 12:30 p.m.

Respectfully submitted,  
Mary Ann Lewis  
Clerk



**AMENDMENT TO BUDGET RESOLUTION  
MARCH 18, 1991**

- I. Amend the proposed Budget Resolution for 1991 by revising the appropriations for retirement in sections 1, 8, 9, 11a, and 12 as indicated below:

	<u><b>Proposed</b></u>	<u><b>Change</b></u>	<u><b>Revised</b></u>
Administration-Retirement	74,736	(31,024)	43,712
Dispatch-Retirement	2,500	48	2,548
Corrections-Retirement	89,228	(18,895)	70,333
Farm-Retirement	3,581	(1,760)	1,821
Nursing Home-Retirement	<u>308,275</u>	<u>(157,659)</u>	<u>150,616</u>
	478,320	(209,290)	269,030

- II. Further amend the proposed Budget Resolution for 1991 by increasing the appropriation for Corrections Personnel by \$21,500 in section 9.
- III. Further amend the Budget Resolution for 1991 by adjusting all totals effected by the above amendments and by reducing the amount to be raised by taxes in Section III by \$187,790 so that the amount to be raised by taxes is \$11,256,177.

## Public Hearing Minutes: September 17, 1991

A public hearing for Merrimack County was held on Tuesday, September 17, 1991 at the County Court House in Concord for the purpose of presenting a \$600,000 proposed bond issue for capital improvements for the Merrimack County Nursing Home located in Boscawen. The public hearing was called to order by Delegation Chairman William Kidder at 9:35 a.m., the roster of attendance for this meeting is as follows. **Commissioners:** Spaulding, McDonnell, Trachy, **Representatives:** Anderson, Apple, Barberia, Boucher, Braiterman, Chandler, E., Chandler, J., Christie, Daneault, Fair, Fillion, Gross, Hager, Hall, Holmes, Jacobson, Jelley, Johnson, C., Kidder, Lockwood, Millard, Molner, Nichols, Smith, Stio, Trombly, Wallner, Weeks, Whittemore and Yeaton.

Commissioner Spaulding discussed the proposal in detail. The proposal calls for a bond issue fo \$600,000 to be used exclusively for the purchase of equipment for the Merrimack County Nursing Home.

The Chairman gave the public the opportunity to ask questions or to speak regarding the nursing home bond issue. No member of the public spoke concerning the proposal.

The hearing was closed at 9:40 a.m.

Respectfully submitted,  
Paul R. Fillion  
Acting Clerk

**Minutes: Merrimack County Delegation**  
**Tuesday, September 17, 1991**

A meeting of the Merrimack County Delegation was held on Tuesday, September 17, 1991 at the County Court House in Concord. The meeting was called to order at 9:40 a.m. by Chairman William Kidder, immediately following a public hearing. The roster of attendance for this meeting is as follows: Anderson, Apple, Barberia, Boucher, Braiterman, Chandler, E., Chandler, J., Christie, Daneault, Fair, Fillion, Kidder, Lockwood, Millard, Molner, Nichols, Smith, Stio, Trombly, Wallner, Weeks, Whittemore and Yeaton.

The Delegation had been informed that the first item of business was to consider appropriating six hundred thousand dollars (\$600,000) and authorizing bonds in the amount of six hundred thousand dollars (\$600,000) for the purchase of equipment for the Merrimack County Nursing Home, Boscawen, NH.

Representative Nichols, chair of the subcommittee on the nursing home, was not present at the beginning of the meeting. In her absence, Mr. Matzke, Administrator of the County Nursing Home, described the current situation and the proposal for the purchase of equipment. Staff members are currently not functioning as efficiently as they should be, because there is insufficient equipment of certain types, or because of obsolete or worn-out equipment. Also, the County Home is now required to meet higher standards than can be met with the current equipment. The funds spent will be federally reimbursed over a longer period than the eight years of the bond issue.

Representative Nichols spoke on the proposal. She urged favorable action on the bond issue. She stated that if the bond issue is not approved, the annual budgets for equipment will need to be increased significantly.

The point was made emphatically that if the bond issue is approved, it is intended that there will be no annual budget requests for new equipment, barring an emergency, for the next five years.



There was considerable discussion on the impact of the proposal on local tax rates. The specific amount of the immediate net impact cannot be determined at this time.

The resolution presented to the delegation (copy attached) was moved by Representative John Chandler and seconded by Representative John Weeks. The vote was unanimous in favor of the proposal.

The delegation had been informed that the second item of business was to take action on the negotiated collective bargaining contract between Merrimack County Department of Correction and the State Employees Association of New Hampshire, Local 1984.

Commissioner Spaulding described recent circumstances relating to the proposed contract and explained its provisions. Ward Freeman, SEA Representative, also spoke on the proposal. There was considerable discussion about the proposal to pay staff members at straight time for time spent in briefing those scheduled to work the next shift.

A motion to adopt the negotiated collective bargaining contract was made by Representative Robert Lockwood and seconded by Representative Rick Trombly. The vote was 20-9 in favor of the motion. Yeas were as follows: Anderson, Barberia, Braiterman, Chandler, E., Chandler, J., Daneault, Fair, Fillion, Hager, Hall, Holmes, Jelley, Johnson, C., Millard, Molner, Smith, Stio, Trombly, Wallner, Weeks, and Yeaton. Nays were as follows: Apple, Boucher, Christie, Gross, Jacobson, Kidder, Lockwood, Nichols, and Whittemore.

Commissioner Trachy spoke on the present status of the county budget. A surplus of about \$32,000 is anticipated for the year.

Representative Fillion alerted the delegation to the passage of Ch. 194, Laws of 1991, which deals, in part, with the authority of the county convention to establish salaries for elected officials.

The meeting was adjourned at 11:30 a.m.

Respectfully submitted,  
Paul R. Fillion

**Resolution Authorizing Bond Issue and Appropriating  
Funds For Purchase of Capital Equipment for the  
Merrimack County Nursing Home, Boscawen, New Hampshire**

- I. BE IT RESOLVED THAT the sums hereinafter detailed be appropriated by the Merrimack County Delegation duly convened for the purpose indicated:

Purchase of capital equipment for the Merrimack County Nursing Home located in Boscawen, New Hampshire in the amount of six hundred thousand dollars (\$600,000)

- II. BE IT FURTHER RESOLVED THAT the Board of Commissioners is authorized to purchase the equipment or materials in accordance with RSA 28:8 and to take other required steps to implement this plan.
- III. BE IT FURTHER RESOLVED THAT the Board of Commissioners is authorized to issue not more than six hundred thousand dollars (\$600,000) in the bonds of the County under RSA 28 and the Municipal Finance Act to be used to fund this plan.
- IV. This resolution shall take effect upon passage.

9/17/91

**Minutes: Public Hearing, Merrimack County Delegation Meeting,  
December 16, 1991.**

Chairman Kidder read the notice of the public hearing at 10:40 a.m. He recognized Commissioner Spaulding to speak on the regular and supplemental budget. His remarks were on direct highlights of the budget, mainly on the insurance costs which cannot be estimated exactly at this time. He also called our attention to certain increases in the budget for Human Services plus the fact there are 27 pay periods in 1992.

There is a 18% increase in Blue Cross/Blue Shield. Employees contribute toward their pro-rated share of the cost of the insurance. Commissioner McDonnell commented on the Blue Cross/Blue Shield increase. Commissioner Trachy also agreed with the comments of the other commissioners. The increase is in the vicinity of \$835,000.

The census at the Nursing Home has increased which will help toward the increase in the budget. Commissioner Spaulding stated that there are no new positions. The increase in salaries amount to \$87,000.

Hugh Keating from New London raised a few questions: "What has the County done to protect their bank accounts?" Commissioner Spaulding stated that all investments are collateralized. "Are benefits plans included in individual department budgets?" Commissioner Spaulding stated that most benefits are included in the Administration's Budget. In some cases the benefits are broken down by each department. "Why haven't the annual reports been issued as provided in the RSA's?" Commissioner Spaulding commented that there is no real reason for the delay. "Why don't all towns pay a penalty for all late payments?" Commissioner Spaulding stated that it is a decision of the County Delegation and not the Commissioners.

Mr. Keating commented that the Registry of Deeds was able to handle a heavy workload through the peak years of 1986-1987. He asked why is ther now a 40% reduction in filings but no reduction in the labor force or the budget for their department. The department should be level funded.



Commissioner Spaulding responded with support on how the department is run and highlighted their workload on bankruptcies, etc.

The Registrar of Deeds, Kathi Guay, commented on the costs of her department versus the revenues which have more than paid for itself.

Commissioner Spaulding then commented on the supplementary budget which accounts for the increase in the budget.

Human Services Programs	1991	1992
	5,687,444	6,840,920

Commissioner Trachy asked the County Attorney to comment on the budget of the Medical Examiner who performs all the autopsies for the County at a great savings. The cost of autopsies have increased from \$300 to \$500. It is a more efficient system which has been put in place.

Chairman Kidder read the Public Hearing Notice for the Block Grant Program. He recognized Chip Rice who introduced Ken Lurvey who addressed the proposals for the block grants. The request exceeded the number of projects which could be assisted. They followed an example by Sullivan County on who would be recipients of the grants. They are asking the county to make this a joint venture in assisting the Bancroft Industries. Their program includes the acquisition of an existing building on Old Turnpike Road. They also hope to establish a day care center at the facility.

Commissioner Spaulding stated that the County recently found out they were eligible for the grant program. He also stated that it would be at no cost to the County. The program will be of great benefit tax wise to the City of Concord.

Chairman Kidder recognized Sylvia Larson who represented Bancroft Industries and the County Council. She spoke favorably on the economic benefits in this proposal.

Representative Hall asked what is to become of Bancroft's old building. Chip Rice stated that is owned by the state and the Administrative offices will continue to be housed in the building. Only

the manufacturing end of business will be moved. No rental fee is involved, but they have to maintain the building. No matching is required by the County.

Representative Teague commented on the benefits of the programs.

Chairman Kidder closed the public hearing at 11:45 a.m.

Respectfully submitted,  
Mary Ann Lewis  
Clerk

**Minutes: Merrimack County Delegation Meeting,  
December 16, 1991.**

Chairman Kidder read the notice for the delegation meeting. The Chairman declared a quorum with 28 members present. Present were Representatives Apple, Barberia, Boucher, Chandler, Earle W., Chandler, John P., Christie, Daneault, Dunn, Fillion, Gilbreth, Hager, Hall, Hill, Holmes, Johnson, C. William, Kidder, Letourneau, Lewis, Nichols, Soldati, Stapleton, Stio, Teague, Trombly, Wallner, Weeks, Whittemore, and Yeaton.

Representative Hager made a motion that we accept the budget as presented and adopt the same. Representative Mike Hill seconded the motion, and the motion was adopted unanimously.

Chairman Kidder read the notice of the resolution. Representative Boucher made a motion to adopt the resolution. Representative Apple seconded the motion. The resolution was carried by a voice vote.

Representative Apple made a motion to adopt the resolution regarding revenue anticipation notes. The motion was seconded by Representative Boucher and was carried.

There was discussion on the resolution regarding the Commissioner's Block Grant Program. A motion was made by Representative Stio to adopt the resolution. The motion was seconded by Representative Apple and carried unanimously. Representative Hall recommended full consideration of the budget regardless of the number of pay periods in the year. He also suggested that an account of the nursing home be made in a manner which reflects the net impact on the county budget.

Chairman Kidder referred the 1992 budget to the Executive Committee. The Chairman recognized Representative Boucher who announced that the Executive Committee was to meet following adjournment.

The meeting was adjourned.

Respectfully submitted,  
Mary Ann Lewis

Clerk

## MERRIMACK COUNTY BUDGET RESOLUTION 1991

I. BE IT RESOLVED by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the Treasury of the county for the purposes specified for the fiscal year ending December 31, 1991.

1.	DELEGATION	\$	7,000
	TOTAL....	\$	7,000
2.	ADMINISTRATION/TREASURER		
	Personnel	\$	208,021
	Operating Expenses		67,150
	Other		
	Dental Insurance		11,810
	Health Insurance		222,791
	Retirement		43,712
	Social Security		85,093
	Insurance -w/c		22,842
	TOTAL....	\$	661,419
3.	MAINTENANCE DEPT/COURTHOUSE		
	Personnel	\$	85,233
	Operating Expenses		56,568
	Other:		
	Electricity		65,000
	Fuel		31,500
	TOTAL....	\$	238,301
4.	REGISTER OF DEEDS		
	Personnel	\$	206,405
	Operating Expenses		157,410
	TOTAL....	\$	363,815
5.	COUNTY ATTORNEY		
	Personnel	\$	394,722
	Operating Expenses		37,400
	Total	\$	432,122
6.	HUMAN SERVICES DEPARTMENT		
	Personnel	\$	58,772
	Operating Expenses		7,315
	Other:		



Old Age Assistance		90,309
APTD		363,444
Nursing Home Care - State		4,100,000
Care & Board of Children		1,224,000
Diversion/Alternative Programs		115,000
	TOTAL....\$	5,958,840
7. SHERIFF'S DEPARTMENT		
Personnel	\$	457,452
Operating Expenses		74,250
Other:		
Fees to State Officials		10,000
Extraditions		15,000
Auto Maintenance		20,000
Insurance		22,000
Insurance w/c		32,561
Dispatch		50,000
	TOTAL....\$	681,263
8. DISPATCH SYSTEM		
Personnel	\$	106,343
Operating Expenses		7,250
Other:		
Dental Insurance		315
Health Insurance		13,266
Social Security		8,339
Retirement		2,548
Communications		12,500
New Equipment		7,000
Special Project		10,000
	TOTAL....\$	167,561
9. CORRECTIONS DEPARTMENT		
Personnel	\$	1,275,806
Operating Expenses		765,297
Other:		
Dental Insurance		10,331
Health Insurance		173,817
Social Security		29,438
Retirement		70,333

Workers' Compensation		92,836
	TOTAL....\$	2,417,858
10. MEDICAL REFEREE	\$	35,165
11. NURSING HOME		
a. ADMINISTRATION		
Personnel	\$	298,675
Operating Expenses		139,925
Other:		
Health Insurance		964,696
Dental Insurance		57,026
Retirement		150,616
Social Security		499,494
Insurance - w/c		364,101
	TOTAL....\$	2,474,533
b. PURCHASING		
Personnel	\$	94,500
Operating Expenses		2,900
	TOTAL....\$	97,400
c. DIETARY		
Personnel	\$	575,578
Operating Expenses		81,000
Other:		
Food		760,000
	TOTAL....\$	1,416,578
d. NURSING SERVICES		
Personnel	\$	3,791,393
Operating Expenses		98,500
	TOTAL....\$	3,889,893
e. PLANT OPERATIONS		
Personnel	\$	348,466
Operating Expenses		131,405
Other:		
Electricity		190,000
Fuel		154,000
	TOTAL....\$	823,871
f. WASTE TREATMENT		
Operating Expenses	\$	96,400
	TOTAL....\$	96,400

g. LAUNDRY		
Personnel	\$	244,337
Operating Expenses		57,850
	TOTAL....\$	302,187
h. HOUSEKEEPING		
Personnel	\$	438,336
Operating Expenses		35,500
	TOTAL....\$	473,836
i. PHYSICIANS		
Personnel	\$	147,588
Operating Expenses		16,075
Other:		
Contract Pharmacist/Physicians		39,412
Purchased Drugs		157,000
	TOTAL....\$	360,075
j. REHABILITATION/RECREATION		
Personnel	\$	352,673
Operating Expenses		13,100
Other:		
Occupational Therapy Consultant		20,800
Speech Therapist		12,500
Contract Mental Health		31,000
Service to Residents		15,000
Social Services Consultant		2,375
	TOTAL....\$	447,448
	TOTAL NURSING HOME.... \$	10,382,221
12. FARM		
Personnel	\$	76,020
Operating Expenses		139,055
Other:		
Dental Insurance		731
Health Insurance		11,157
Social Security		5,804
Retirement		1,821
Workers' Compensation		8,697
	Total \$	243,285
13. COOPERATIVE EXTENSION	\$	233,955

14. GRANTS

New Hampshire Mediation	14,036
Community Services Council	22,941
Central New Hampshire Community Mental Health Program	52,500
CAP: Meals on Wheels/Rural Transportation/Senior Companion	71,451
Visiting Nurses Association	62,799
Retired Senior Volunteer Program	24,000
Merrimack County Conservation District	27,000
Friends	11,000
Child & Family Services	21,000
TOTAL....\$	306,727

15. RESIDENTIAL PROPERTIES	\$	17,000
16. CONTINGENCY	\$	50,000
17. UNEMPLOYMENT INSURANCE	\$	40,000
18. DEBT SERVICE	\$	1,239,108
19. SALARY INCREASE	\$	146,000
TOTAL APPROPRIATIONS....\$		23,621,640

II. BE IT FURTHER RESOLVED that the sums hereinafter detailed are hereby adopted as revenue estimates from the sources indicated:

1. Court Leases	\$	209,335
Register of Deeds		580,000
Sheriff		
Writ Fees		245,000
State Reimbursement		60,000
Dispatch System		167,513
Corrections-Miscellaneous		40,000
Residential Properties		21,000
Interest		180,000
Diversion/Alteration Disposition Funds		115,000
Treasurer Misc.		5,000
County Attorney		80,056
TOTAL....\$		1,702,904

2. County Farm



Sale of Milk		165,000
Sale of Beef		35,000
Miscellaneous		5,000
	TOTAL....\$	205,000
3. Nursing Home & Hospital		
Resident Income	\$	9,929,022
Miscellaneous		395,037
	TOTAL....\$	10,324,059
4. Prior Year Fund Balance	\$	125,000
	TOTAL REVENUE/FUND BALANCE.... \$	12,356,963

III. BE IT FURTHER RESOLVED that, the total appropriation for 1990 being in excess of the total estimated revenues in the amount of \$11,264,677 the Treasurer shall issue his warrant to the several towns and cities in the county for this amount pursuant to RSA 29:11.

IV. BE IT FURTHER RESOLVED that pursuant to the authority granted to county conventions by RSA 24:14 that the county commissioners be required to obtain written authority from the Executive Committee before transferring any appropriations or part thereof under the provisions fo RSA 25:15.

V. This resolution shall take effect upon passage.

## **1991 ANNUAL REPORT OFFICE OF THE COUNTY ATTORNEY**

The office of the County Attorney was staffed in 1991 by five assistant county attorneys and one special assistant county attorney for controlled substance prosecutions. Those attorneys include Howard Helrich, Susan Venus, Anthony Shepherd, Loren Noether and Elizabeth Paine. Two victim witness coordinators supported the legal staff as paralegals and victim assistance. The Victim Witness Program is directed by Lisa Pooler, a paralegal with six years experience in the office. The office also enjoyed the services of numerous interns from the University of New Hampshire and Notre Dame College.

The two principal projects of 1991 were the establishment of a Merrimack County Sexual Assault Response Team and a Controlled Substances Prosecution Unit. Both programs were funded by federal grants with minimal local property tax funding. The Sexual Assault program was instituted in cooperation with the state Division of Children and Youth Services and the law enforcement community of Merrimack County. Its aim is the coordination of a team approach to the investigation, treatment and prosecution of child sexual assaults. The program has conducted regular combined training and protocol sessions to enhance the team approach to this very difficult criminal and social problem. Elizabeth Paine, an assistant county attorney and Cassandra Erickson, a victim/witness coordinator, are available to the team twenty-four hours a day and the County Attorney's Office administers the funding and training through the office's administrative assistant, Linda Lorden.

The Controlled Substances Prosecution Unit is staffed by a special assistant county attorney who works closely with the State Police Narcotics Intelligence Unit and the Attorney General's Drug Task Force. The program has been in place since the fall of 1990 with substantial success.

In addition to their numerous office obligations, the staff of the Office of the County Attorney have provided substantial volunteer service to the community and their respective professions. These commitments

include participation on numerous working committees of the American Bar Association (Criminal Justice Section), the National District Attorney's Association (Board of Directors and Professional Standards Committee), The New Hampshire County Attorney's Association (Officers), The New Hampshire Association of Counties (Executive Committee), the New Hampshire Bar Association (Law Related Advisory Board, the Criminal Justice Section, the Task Force on Women in the Profession), The New Hampshire Department of Corrections Advisory Board, The New Hampshire Coalition Against Domestic and Sexual Violence (Board of Directors), The United States Department of Transportation, Impaired Driver Prosecution Training Faculty, The Paralegal Association of New Hampshire (Board of Directors), Professional Secretaries International (Officer), and the Merrimack County United Way and the Salvation Army.

During the fall of 1991, the office began the planning for implementation of a pilot project for Merrimack County to begin in the summer of 1992. The program, totally funded by a Federal grant, will introduce felony level, adult diversion to the county's criminal justice system. The program is designed to provide effective and rigorous rehabilitation opportunities to the young, non-violent offenders. The program will function cooperatively with the New Hampshire Department of Probation and Parole. It is expected that up to eighty youthful offenders will be eligible for this program. The experience of the project will provide a blue print for implementation of adult diversion programs state wide. The funding will be provided by the Attorney General's Drug Policy Board as part of the state's overall drug enforcement strategy.

During 1991 the following new cases were referred for prosecution by the Office of the County Attorney:

TOTAL CRIMINAL REFERRALS FOR PROSECUTION IN 1991:	960
TOTAL NEW INVESTIGATIONS (initiated):	197
TOTAL NEW CHILD SUPPORT CASES RECEIVED (URESA):	54
	(INITIATING - 21)
	(RECIPROCATING - 33)

# CRIMINAL PROSECUTION REFERRALS BY OFFENSE:

## FELONIES MISDEMEANORS VIOLATIONS

ARSON	16	10	0
ASSAULT	39	36	0
BAIL	0	7	0
BURGLARY	123	9	0
CUSTODY	39	20	0
DISORDERLY	0	11	0
DRUGS	86	10	0
FAMILY	0	2	0
FELON IN POSS	14	0	0
FRAUD	55	6	0
FEL USE FIREARM	9	0	0
HABITUAL OFFENDERS	43	0	0
HOMICIDE	8	(5+ Negligent Homicide/ 3=Att's Murders)	
KIDNAPPING	12	0	0
FALSE STATEMENTS	28	1	0
MOTOR VEHICLE	5	91	32
ROBBERY	21	0	0
SEXUAL ASSAULTS	104	1	0
THEFT	68	36	0
WELFARE FRAUD	<u>17</u>	<u>0</u>	<u>0</u>
TOTALS	787	240	32

These figures do not reflect the extensive volume of cases carried over from years previous to 1991.

In addition to the prosecution of criminal and child support cases, the staff provides legal representation to all county departments and training to law enforcement state wide. Members of the staff have served the faculty of the New Hampshire Standard and Training Counsel, the Corrections Officer's Academy, the New Hampshire State Police (inservice training), the Merrimack County Sheriff's Department (inservice training) and numerous other law enforcement and paralegal training agencies.

The office has grown substantially over the decade of the 1980's in



order to provide the necessary services to the law enforcement and criminal justice system of this county. The demands of population growth and the rising crime rate have greatly increased the pressure on this system and this office. The growth of the office has been marked by innovative programs and efficient funding methods. The office serves the people of this county in the manner that they deserve and demand with a focus on public safety and compassionate treatment of the victims of crime. It is our intent to continue to provide a professional service at the least cost to the tax payers of Merrimack County.

**MERRIMACK COUNTY DEPARTMENT OF CORRECTIONS**  
**MERRIMACK COUNTY REPORT**  
**1991**

The Department of Corrections has experienced a decline in the inmate population over the past of roughly 25-28%. While we cannot say with a high degree of certainty why this is happening a recent poll of police departments and courts attributed it, in incarceration by the Courts, some restrictions imposed by the District Courts regarding pre-trial detentions and marked decrease in arrests for felony sales of drugs. The above information was given by prosecutors, District Courts and the State Police.

The Space Needs Committee is not active as we have tabled the expansion program due in part to the poor economy and the drop in inmate population. However we are still overcrowded in supporting areas as well as bed space at times.

The no smoking/no tobacco policy and procedure went into effect in February of 1991 and it all went very well. While inmates were certainly not happy they did not create any serious problems. This made Merrimack County the first in New England to go smoke/tobacco free.

This measure was necessary as we could not comply with the State law requiring complete separation of smokers and non-smokers. We have found that it is a much cleaner institution and our County Physician tells us that respiratory problems have been greatly reduced which is of course, a plus.

The Director of Safety and Security has reported success in the areas of security. While there was an attempt to effect an escape it was unsuccessful thanks to observant staff.

Fire drills and disaster drills have been held and staff has responded well to these drills.

The Director of Inmate Work Programs reported that inmates worked a total of 16,900 hours in the Nursing Home Kitchen, 465 hours in the

Nursing Home Housekeeping Department, 11,580 hours on the Farm, 3,080 hours in the Greenhouse and gardens, 1,392 hours in the Sheriff's Department for housekeeping and other jobs and 1,640 hours in the County Courthouse. Many inmates worked daily within the Department of Corrections. We had 94 inmates on court ordered work release programs who paid board and room to the county. A total of 35,057 hours worked to provide the various county departments. Had the county had to pay minimum wage for these hours it would have amounted to \$147,016 dollars! We pay \$5.00 a week to those who work and we paid \$10,000, a savings of \$137,016 dollars by using inmate labor.

The Director of Rehabilitation Services reported a successful year. The AA, NA programs met on Monday and Wednesday nights respectively with the average weekly attendance of 23 people. Bible Study averaged 17 people and church services averaged 20 inmates every Sunday.

School, Second Start Program, averaged 4 inmates two nights a week. Fourteen received their General Education Diploma (high school equivalent). Other special classes were held as well.

The inmate canteen grossed \$29,525.55 with a profit of \$7,204.48 which went into a trust fund.

We have had many donations of law books as well as purchasing some so we now have over 400 volumes for inmates use.

Our Training Officer reports that all certified Correctional Officers and Supervisors received 40 hours of in-service training and an additional 8 hours for Supervisors. All Directors had 20 hours in-service. All staff under Group II Retirement were certified by taking various physical tests and a psychological test.

The Training Officer conducted several tours for Courts, elementary school (DARE Program), high schools, colleges and foreign exchange police officers from Lithuania. A total of 186 people participated in the tours; 24 were court ordered tours. We are proud of our training program and it has been most beneficial to all participants.

During 1991 the Mental Health Department under the supervision of Rick Axtman, MA, worked with staff and inmates every Thursday. There were 560 consults done at the Department of Corrections, approximately 13.8 per Thursday. Emergency services were also provided as needed.

This agency worked closely with the department to identify potential difficult inmates as well as new admissions. Consults included psychiatric evaluations, lethality assessments and on-going short term psychotherapy.

The Mental Health Department provided on-going assessment and consultation to improve the safety of staff and inmates. The Department works closely with our Medical Department to prevent suicides and to assess other problems.

The Mental Health Department provided training to staff on recognizing and assessing suicidal risk. Training was also provided in dealing with difficult psychiatric behaviors. Training was provided November 18, 1991, December 2, 1991 and December 16, 1991, and was truly invaluable to this institution.

A secure well run institution is not a natural phenomenon but has to be made anew daily. I would like to believe that Merrimack County Department of Corrections abides to this theory.

As always, I wish to recognize and thank the County Commissioners and their staff for their support and also the Administrator and staff at the Nursing Home and my Director of Operations, Mr. Cox, for his help and guidance.

A special thanks to the County Attorney's Office and Sheriff's Department for their support and assistance. Last, but not least, special thanks to all of my Directors and staff for their dedication in providing care and custody for the inmate population remanded to our care.

William R. Potter  
Administrator



## **MERRIMACK COUNTY REGISTRY OF DEEDS 1991 ANNUAL REPORT**

The Merrimack County Registry of Deeds again experienced a slight decline in the volume of real estate transactions during 1991 as compared to previous years. We continued to record record numbers of foreclosures, attachments, federal tax liens and real estate property tax liens, a terrible sign of the extremely bad economic times.

We have seen an ever increasing amount of documents relative to the bank takeovers being recorded with this office and the effects that this situation has had on property values.

We have continued on numerous projects such as the input of the older indexes into the computer system. Since we started this project in 1987 we have completed the input, proofing and printing of over thirty years of index. This has made title searches easier and less time consuming. It has also been extremely important in safeguarding these records that were produced prior to computers since they are the original records.

We are also continuing with the input of documents onto our optical disk system. We have currently scanned over three years of records onto the optical system and will continue to backtrack to capture older records to make them available to the public, and to offer for sale to banks, title companies and Attorneys offices.

We are also continuing with the restoration and repair of the older volumes of records that are in dire need of repair. To date we have repaired and restored over 135 volumes containing the early years of 1823 to the mid 1900's.

We have also continued our paper recycling program through the efforts of the State of New Hampshire and the Philbrook Childrens center and have recycled tons of paper waste thus far.

While the volume of records decreased slightly as compared to other years, we continued to bring in substantial revenue to the County. In

1991, the Registry of Deeds collected a total of \$2,620,813.00 in real estate transfer tax which was paid over to the State of New Hampshire. The County received a four percent commission on the total tax which amounted to \$104,688.10 in revenue to the County. The amount collected for recording fees was \$410,579.10, copy fees \$103,464.28 and interest of \$8,444.44 for a total of \$627,175.92 paid over to the County treasurer.

Shown below is a breakdown of the conveyances, mortgages and miscellaneous instruments recorded during the years 1984-1991. The miscellaneous category includes instruments such as discharges, liens, leases and other like documents.

	<u>Convey.</u>	<u>Mortg.</u>	<u>Sub Total</u>	<u>Misc.</u>	<u>Total</u>
1984	5322	4890	10212	8083	18295
1985	6652	6685	13337	10976	24313
1986	9059	10262	19321	16187	35508
1987	7759	10931	18690	17382	36072
1988	6266	8420	14686	14267	28953
1989	5671	7055	12726	12616	25342
1990	4780	5085	9865	11733	21598
1991	5008	4135	9143	11533	20676

Respectfully Submitted,  
Kathi L. Guay  
Register of Deeds

## **MERRIMACK COUNTY FARM ANNUAL REPORT 1991**

The farm had a busy year and is gradually changing in order to keep up in difficult economic times.

The dairy herd is slowly increasing production and with the gains in both genetics and feed the program should be making larger gains in the future. The farm produced 929,277 lbs. of milk for a total income of \$118,573.00. This was down from 1990 as the price per quart of milk dropped sharply. The future looks much better in this area. We have been breeding our dairy herd to better bulls and should see marked improvement from this practice.

Income from beef was \$31,155. This was down slightly from 1990, but is still \$10,000 higher than 1989.

We planted 75 acres of corn. Due to drought conditions, the crop was only 75% usual. We also had virtually no second cutting of hay. Due to the fact that we had feed left over from the previous season, we have adequate feed for the dairy and beef herd for this year.

We reseeded 6 acres of hayland this year. This reseeding program is part of our conservation plan which is ongoing.

The greenhouse was erected with the help of inmates from the House of Corrections. We raised a crop of bedding plants in the spring and a crop of tomatoes in the fall. Both crops were very successful. The greenhouse has been a positive addition for the inmate work program on the farm.

Thanks to Norman LaPierre and John Silver for their service and dedication to the County Farm.

Sincerely,

Christian Winslow  
Farm Manager

## 1991 ANNUAL REPORT HUMAN SERVICES DEPARTMENT

County government is mandated by law to participate with the state in sharing the cost of several state programs designed to help troubled youth, the elderly, the disabled, and the infirm. The county share of the cost for these services to Merrimack County residents was over 6.2 million dollars in 1991.

Old Age Assistance (OAA) and Aid to the Permanently and Totally Disabled (APTD) provide money grants to qualifying individuals who do not have enough money or resources to meet basic human needs. OAA serves those people between the ages of 18 and 64 certified by the state as physically or mentally disabled. An average of 137 residents received OAA each month at a cost to the county of \$79,265 for the year. In APTD an average of 348 resident received assistance each month at a total cost to the county of \$367,612.

Intermediate Nursing Care (INC) provides 24 hour nursing home care for recipients who have chronic but relatively stable medical conditions. The difference between a person's monthly income and the cost of care is split among three levels of government, federal (50%), county (30.75%) and state (19.25%). The Merrimack County share for 1991 was \$4,485,000, up \$920,000 from the previous year. The primary factors were an increase in recipients, going from an average of 525 cases per month to 560, and an extraordinary increase in nursing home rates in October, 1990, due to federally mandated Omnibus Budget Reconciliation Act provisions.

The Board and Care budget reflects payments to the New Hampshire Division for Children and Youth Services for the county share of the cost of court-ordered services to youth and their families. Merrimack County pays 25% of all costs for services provided to abused and neglected children, children in need of services, and juvenile delinquents as ordered by any of the six district courts within the county. The average caseload was 320 youths per month, the average monthly cost over \$108,000. 80% of the costs were for out of home placements, ranging from adoptive to foster homes to inpatient psychiatric facilities. 20% of the costs were for ancillary services such as counselling, legal representation, home-based services to families, and family service



aides.

In addition, the department employs a juvenile diversion coordinator who works with schools, police departments and the courts. First time offenders are sometimes given the opportunity to perform community service work in lieu of a court hearing. Upon successful completion, the charges bringing them to the attention of the police are filed without a finding. In other instances the courts use the program as a means to make youth accountable for their actions, hoping it will deter further inappropriate behavior. Reports are made to the referral source on an interim basis and upon completion. Non-cooperative referrals have their cases brought forward so a petition may be filed or so the court may take other, more restrictive measures.

This department also acts as liaison between the Merrimack County Board of Commissioners and agencies receiving county grants. Over \$300,000 is awarded annually by the Commissioners to non-profits providing services to the elderly such as Meals on Wheels and the VNA Homemaker Program; to low income persons through grants to Central NH Community Mental Health and Child & Family Services for counselling; to the general population for services such as the Community Services Council's Helpline and the NH Mediation Program. Detailed descriptions of services provided by all the grant agencies can be found elsewhere in this report.

The county also receives money from the Division for Children and Youth Services each year. The money is awarded for proposals that prevent child abuse or neglect and for programs designed to keep children from court-ordered out of home placements. This year the Merrimack County Board of Commissioners awarded a total of \$114,000 to the following agencies: Central NH Community Mental Health; Second Start; NH Mediation Program; Friends Program; Lake Sunapee Area Mediation Program; Child & Family Services of NH; Child Health Services; NH Task Force on Child Abuse and Neglect; Northfield Youth Assistance Program; and the Merrimack County Juvenile Diversion Program.

Respectfully submitted,  
Thomas W. Wentworth  
Human Services Administrator

## **MERRIMACK COUNTY NURSING HOME 1991 ANNUAL REPORT**

The year 1991 has had a major impact here at Merrimack County Nursing Home. With the progressive thinking and planning by our commissioners, the department heads have been able to meet OBRA requirements, while offering a very positive environment.

The nursing home management worked toward many resident goals, starting with a mission statement, encompassing input from all staff as an indicator of facility direction. The mission statement was the cornerstone for our quality assurance program, focusing on "communication and listening skills" to motivate and change attitudes of staff and resident alike. This helped in the analysis of our care delivered, allowing us to expand in the number of nurses aides and improving care as well as our image to those involved at Merrimack County Nursing Home.

This positive image has had a direct impact on our financial picture. Merrimack County Nursing Home continually has had residents seeking admission into our facility thus allowing us to increase the in-house census substantially. In 1991 the census increase gave us the ability to run in the black, picking up our total fiscal liability. I feel this positive fiscal picture should carry over into 1992 and beyond.

With the help of our commissioners, Merrimack County Nursing Home began a long term plan for capital improvements. Toward the last quarter of 1991 we began purchasing equipment so as to work "smarter not harder" in meeting our residents needs while planning for 5 years ahead. This planning has helped us meet the challenges long term care has legislated.

Merrimack County Nursing Home has many challenges ahead of us. While trying to be fiscally responsible, we face residents in need of multi-services and extensive care. With our doors always open, we welcome visitation and the sharing of ideas so our future is one of positive growth and not always problem-solving.

Respectfully submitted,  
Thomas P. Matzke, Administrator

## **Merrimack County Nursing Home Auxiliary 1991**

The Merrimack County Nursing Home Auxiliary was formed more than 30 years ago by a group of five ladies. Their purpose was to provide and do things for the residents that the County could not do. We have tried to continue their plan.

We met every Wednesday morning and at that time some members write letters, play cards or visit with the residents and I'm sure the visiting is the most important.

We have earned money to help provide some extras for the residents by having food sales, cake raffles, birthday box and our popular Christmas Store. Local merchants and clubs help us with the store by contributing articles for us to sell. As a result of the money earned we helped provide money for a trip on Lake Sunapee; donated \$250.00 to help the Resident's Frontier Day; purchased a Current News Event program to be used weekly; purchased 2 Norway Maple trees for planting on Arbor Day as well as Bingo prizes and other small items for the Activities Department.

During the Spring and Summer, flowers are distributed. This year we made and distributed 572 bouquets to residents, thanks to Josephine Crandall who furnished most of the flowers. On Daffodil Day we provided "daffies" for each table in the Dining Room.

We sponsor a Birthday Party each month and at that time various groups from surrounding towns furnish entertainment and cookies.

We need more volunteers to help with this rewarding activity.

We need men as well as women.

Helen K. Houston, President  
Merrimack County Nursing Home  
Auxiliary

## 1991 PERSONNEL ANNUAL REPORT

In June of 1991 the County introduced two health maintenance organizations, Matthew Thornton and Healthsource, as alternatives to the Blue Cross/Blue Shield health plan. County employees now have a choice in health insurance carriers. County employees continue to contribute towards their health insurance premium. A one-person policy pays 10 percent of the premium, a two-person policy pays 15 percent of the premium, and a family policy pays 20 percent of the premium. County employees do have the option of paying co-payments with pre-taxed dollars.

The position of Personnel Assistant was established in May of 1991. With the growing need for a full-time staff person to assist in the ever expanding area of human resources, the position of Administrative Secretary was reclassified to Personnel Assistant. Prior to the reclassification, the Administrative Secretary handled duties both in the Administration Office and Personnel Office. The Personnel Assistant will focus on employee benefits, policies, and personnel issues.

In 1991 a total of 222 employees received longevity bonuses for County service as indicated below.

<u>Years of Service</u>	<u>Bonus</u>	<u>Number of Employees</u>
5-9	\$500	110
10-14	\$700	71
15-19	\$1,000	40
20+	\$1,200	19

County Administrator Rodney Tenney resigned his position in 1991. The Personnel Department will miss his expertise provided over the years Mr. Tenney served in Administration.

Respectfully Submitted,  
Carol A. Bickert-Haessly  
Personnel Coordinator



**1991**  
**MERRIMACK COUNTY REPORT**  
**PURCHASING DEPARTMENT**

Nineteen Ninety-One has proved to be an extremely active year for the Merrimack County Purchasing Department.

We believe our progress has been well accepted throughout the year and we are proud of the contributions we have been able to provide to the County of Merrimack.

Education of our Department members is ongoing. As we continue to fine-tune inventory control for the County we will continue to educate ourselves in the areas that will assist us in these functions and jointly benefit the County.

As Department Head it has been quite fulfilling to be able to accept additional projects and challenges such as the Capital Equipment Project for the Nursing Home which started in 1991.

We work closely with the Merrimack County House of Correction concerning Inmate usage within the Purchasing Department. Through proper screening, instruction, and on-the-job training, we feel has been instrumental in assisting a number of inmates as well as benefiting the Purchasing Department.

We are continuously sensitive to the needs of the County and strive wherever possible to meet those needs as cost effectively as possible.

I wish to thank Carol Haessly, Acting County Administrator and the County Commissioners for their continued support.

William L. Hein,  
Purchasing Agent

## **MERRIMACK COUNTY SHERIFF'S DEPARTMENT 1991 ANNUAL REPORT**

The Merrimack County Sheriff's Department consists of eight road Deputies, four full time Court bailiffs, a support staff of one Administrative Assistant, one Criminal Division Secretary and two Civil Division Secretaries.

The Sheriff's Department saw another busy year irregardless of the state of the economy. Although civil process services and revenue were down, civil arrest orders received by the Sheriff's Department increased by 613 or 47.18% and arrests relating directly to these warrants were up by 97 or 11.36%.

The Department is also in charge of the Telecommunications Center. The Center provides 24 hour police and emergency coverage to 14 towns, the Sheriff's Department, County Jail, Nursing Home, County Attorney, Medical Referee, New Hampshire Probation Department, the Federal Drug Enforcement Agency and Alcohol, Tobacco & Firearms agency of the Federal government. The Telecommunications Center employs 4 full time and 6 part time telecommunicators.

The Sheriff's Department is extremely proud of the work that has been accomplished in the Telecommunications Center. Beginning in late 1990 renovations were started and completed in early 1991. The Center was furnished with new radios, a taping system, and the latest in communications technology to better serve the users. Renovations to the Center had not been done in over 10 years.

The Department lost a very special person due to a long illness this year. Robert Major served in various capacities as a Deputy Sheriff and Dispatcher for the past 17 years. He was a gentle man and his love of life will always be an inspiration to all of us who had the pleasure to know him. He certainly will be missed.

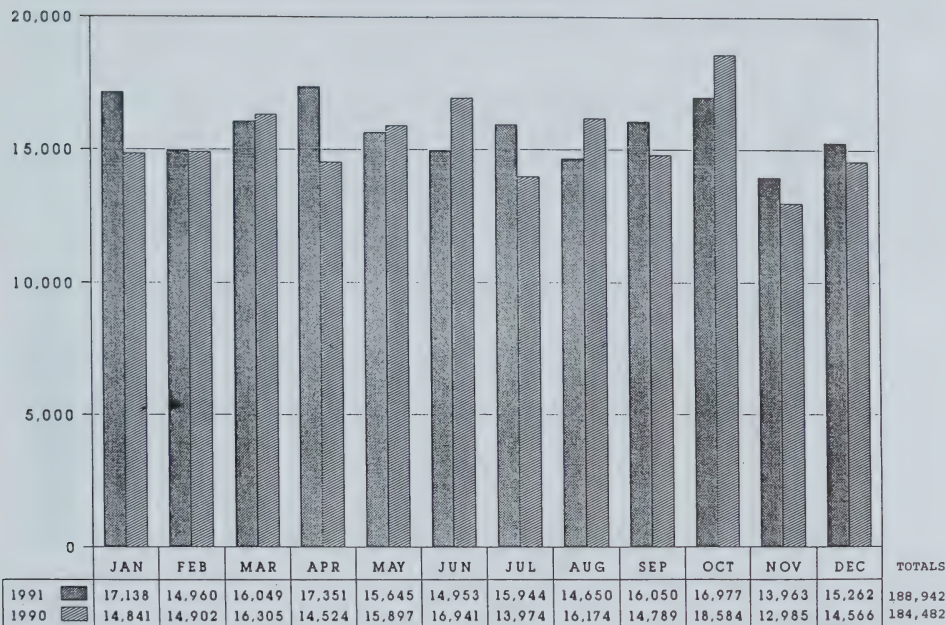
I want to thank Commissioners Peter Spaulding, Kenneth McDonnell and Stuart Trachy as well as Acting Administrator Carol Haessly for their continued assistance in the administration of the Sheriff's

Department and to the Merrimack County Delegation for their continued support. Also I would like to express my appreciation to the Directors and staff of the Sheriff's Department for their tireless effort in establishing this Agency as an effective and efficient organization.

	<u>1990</u>	<u>1991</u>
Cruiser Mileage	184,482	188,942
Warrants Received	712	1,348
Arrests	714	811
Prisoner Transports	3,967	3,909
Civil Process Served	14,062	13,175
Revenue	\$250,926.00	\$238,887.00

Respectfully submitted,  
Chester L. Jordan  
High Sheriff

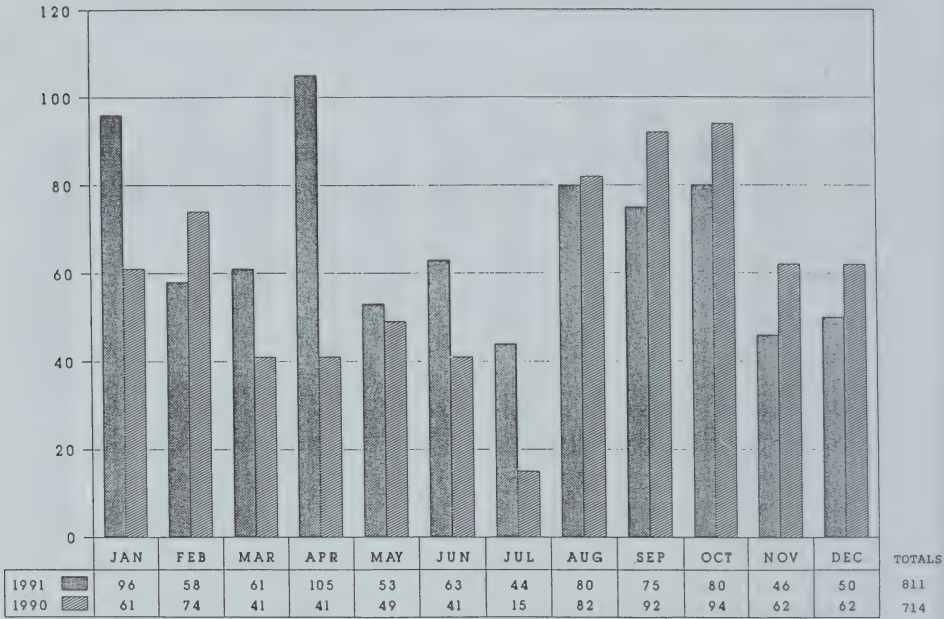
## CRUISER MILEAGE



This graph shows the present mileage of the fleet of Sheriff's Department cruisers.

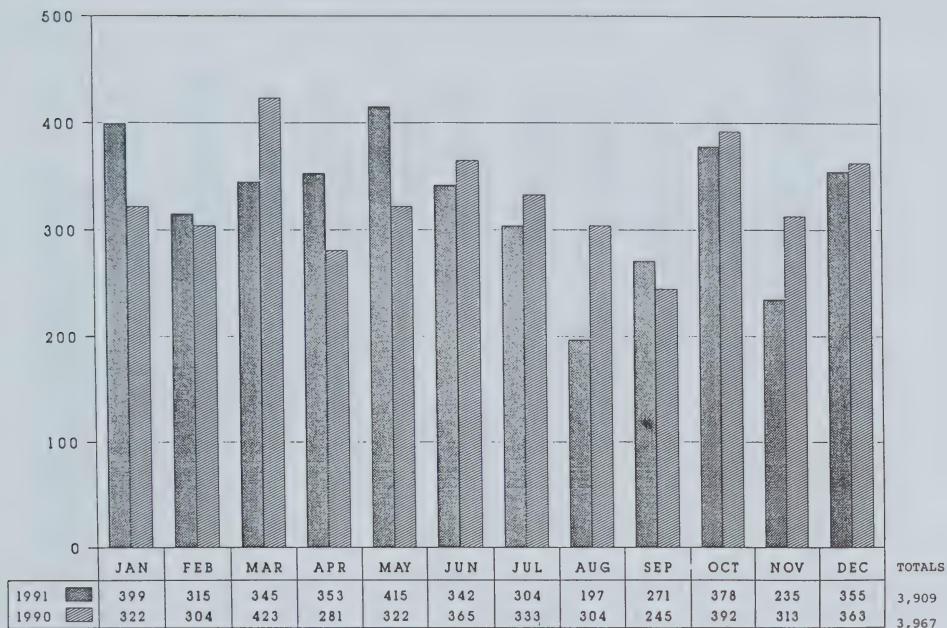


## ARRESTS



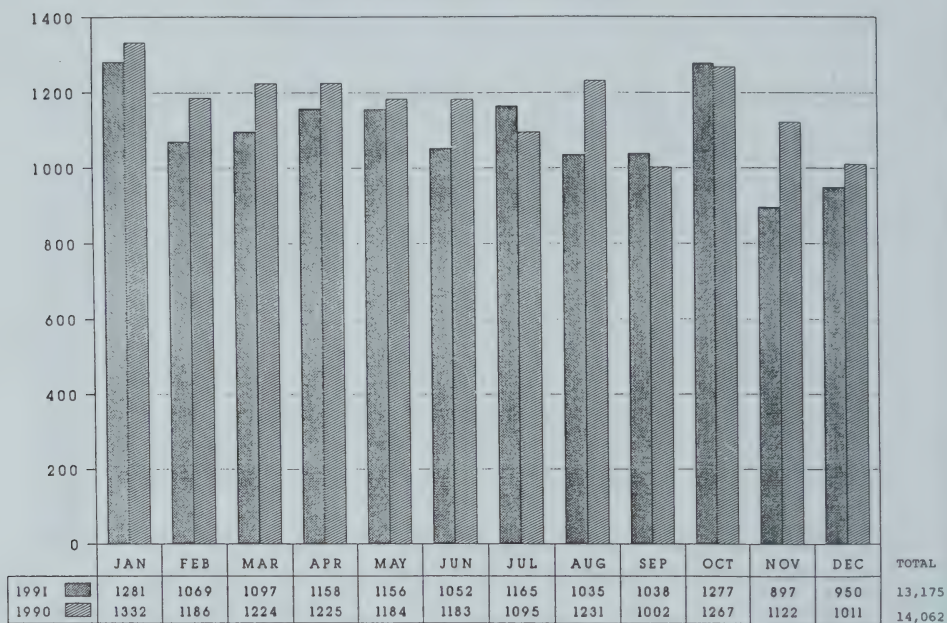
Subjects arrested by the Merrimack County Sheriff's Department. The amount is indicative of the number of small claims warrants that have been cleared by the Department.

## PRISONER TRANSPORTS



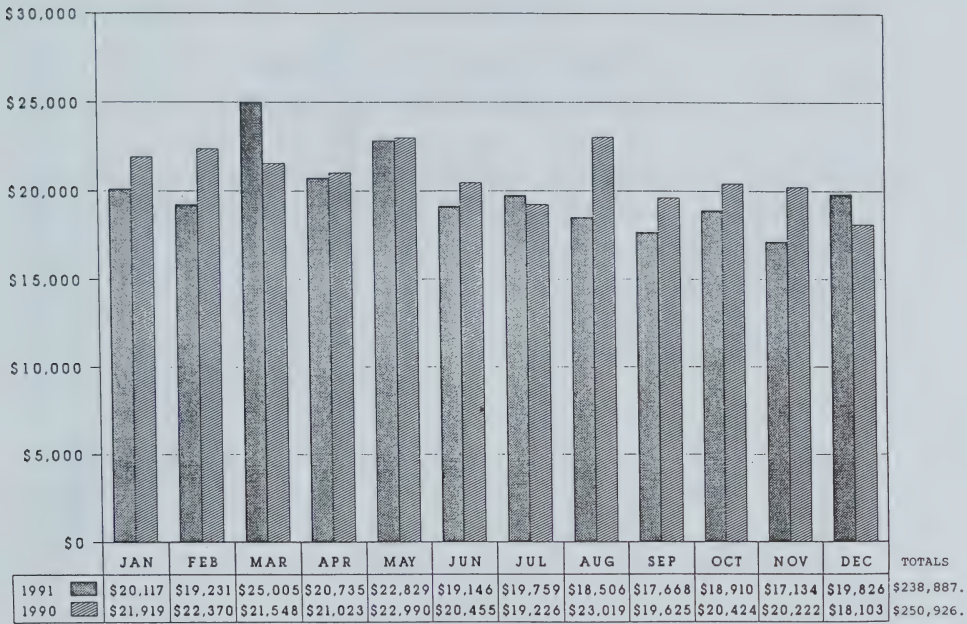
The actual number of prisoners transports by Deputies of the Sheriff's Department.

## CIVIL PROCESS SERVED



The actual number of civil process served by the Sheriff's Department.

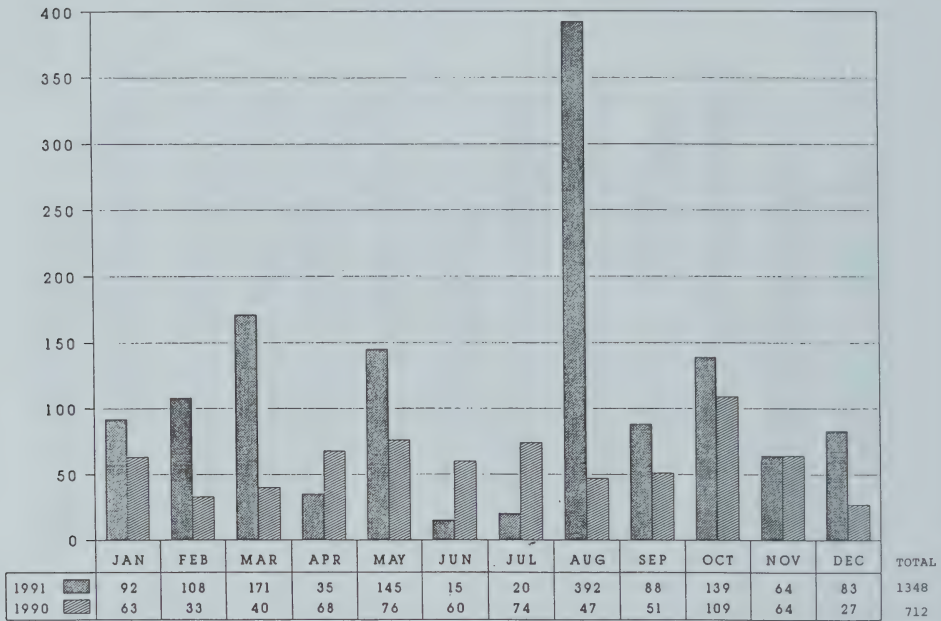
## REVENUE



This graph indicates the comparative figures month to month for the years 1990 and 1991 of the actual revenue of the Sheriff's Department. Revenue is derived from service of civil process.



## WARRANTS RECEIVED



This represents the number of warrants received in the Sheriff's Department from Superior and District Courts.

**UNIVERSITY OF NEW HAMPSHIRE  
COOPERATIVE EXTENSION**

**MERRIMACK COUNTY OFFICE  
AGRICULTURAL RESOURCES**

Drought conditions and a poor economy resulted in record number of requests made to the County Extension Office. Landowners are interested in utilizing their land to develop new horticultural enterprises. Technical information concerning production, marketing, processing and business management is provided to commercial and part-time producers which ultimately provides a continuous supply of milk, vegetables, fruits and meat products to consumers.

Conservation of natural resources is an important component of our program involving field research and demonstrations in low-maintenance grasses, safe application of pesticides, ground water protection, landscape beautification and recycling agricultural products.

Public institutions received assistance in reducing costs in maintaining athletic fields and grounds. Mass media efforts reached thousands of individuals with information on home food production, landscaping, nuisance animals, household insects, structures and more.

A pilot rehabilitation program was developed at the Merrimack County Jail involving inmates and greenhouse production of tomatoes and flowering plants.

## **FOREST RESOURCES PROGRAM**

### **KAREN P. BENNETT**

Merrimack County is 82% forested and the third most populous in the state. The interplay of people and trees results in an active interest by county residents in issues related to their natural surroundings. Interest is high in woodlot and wildlife management, shade tree care, growing Christmas trees, current use taxation, and timber harvesting laws. With the economic down turn an increasing number of landowners look to their woodlots to supplement their income and marketing advice was sought.

Radio, newspaper, and one-on-one woodlot visits, and group meetings are ways that the UNH Cooperative Extension Forest Resources program meets the needs of the county's residents.

## FAMILY DEVELOPMENT PROGRAM

Information and increased knowledge about healthy lifestyles, including good nutrition, fitness, stress and weight management practices, helped 1,024 county residents reduce their potential risk for heart disease and chronic illness. Fourteen community/school wellness teams in Merrimack County endeavor to create a positive atmosphere for school and community healthy lifestyle issues with the support of the Extension Educator, Judith Bush, and the Statewide New Hampshire Schools Celebrate Wellness Project. Nutrition and healthy lifestyle program topics were:

- Reading Nutritional Labels
- Understanding Cholesterol and Fat Issues
- Dealing with Difficult People
- Nutrition and the Young Child
- The Risk of Pesticides in our Food
- Feeding the Teen Machine
- LEAN (Lifestyle, Exercise and Nutrition), a weight loss program

Direct and media contacts were made with 25,474 county residents concerning issues of food preservation, pesticides and food safety.

A total of 15,169 contacts were made with county residents regarding parenting skills, child care provider skills and family issues:

- direct 1,557
- media/radio.....10,000
- educational publications .....3,612

Contacts were made through radio programs, telephone, age-paced newsletters and fact sheets, parent discussion groups and public meetings about:

- Sibling Rivalry
- Effective Discipline: Handling Children's Behavior
- Challenging Children
- Positive Parent/Child Care Provider Relations



- Just For Dads
- Step Family Series
- Preparing Young Children for School

Participants in the direct teaching experiences report that they have made attitudinal changes toward their children and have new parent skills and knowledge to deal with family and children issues.

## THE MISSION OF 4-H

The mission of 4-H is as strong today as it has ever been - helping youth to acquire knowledge, develop life skills and to form attitudes that will enable them to become self directing, productive and contributing members of society. Programs focus on building life long learning skills that develop youth potential. The extensive set of programs is designed to engage youth in healthy learning experiences increasing self esteem and problem solving skills. A wide range of content offerings encourage youth to explore science, technology and citizenship. Volunteers, leaders, parents and other adults in the community carry out the mission by conducting educational subject/project experiences in community, school, camps and family settings.

The expanded Food and Nutrition Educating Program is a free program available to limited income families with young children, pregnant teens and women and youth. In Concord and Franklin, 29 families successfully completed a series of lessons teaching basic nutrition, food skills and how to stretch their food dollars.

New this year is a curriculum called Great Beginnings, designed to educate pregnant teens and teen parent's. The curriculum covers basic nutrition during pregnancy and good nutrition for parents and children.

**MERRIMACK COUNTY CONSERVATION DISTRICT**  
**DISTRICT HIGHLIGHTS**  
**1991**

The Merrimack County Conservation District provided technical services and assistance to more than 875 individuals and county government units. Development of conservation plans for land treatment on over 904 acres and protection through conservation practices on 1130 acres resulted through cooperation with the USDA-Soil Conservation Service.

Some of the County Government units that District worked with this year are as follows: City of Franklin, N.H., NH Office of State Planning, City of Concord, Concord Conservation Commission, Concord School District, Town of Warner, Public Works of Concord, Lakes Region Planning, Merrimack County Farm, Cooperative Extension, Farmers Home Administration, Salisbury Elementary School, Town of Wilmot, Town of Salisbury, Town of Hooksett, USGS, Town of Danbury, Epsom School, First Baptist Church, Audubon Society, Loudon Elementary, etc.

**Resource Planning:** The District completed the 40,176 page, report on "Soils Information For Resource Planning" for the City of Concord. Updated maps of the new soil survey for Concord also were included in this report. This project was in part funded by the Merrimack County Conservation District and the Concord Conservation Commission with technical assistance provided by the USDA-Soil Conservation Service soil scientists.

**Forest Management and Soils Identification Tour:** A Fall tour was sponsored by the District in cooperation with the Merrimack County ASCS Office, Cooperative Extension, and the Soil Conservation Service. The tour took us to the Sutton Town Forest to observe forest management, the beautiful Matthew Harvey Homestead and Muster Field Farm Museum in North Sutton for soils survey update and soils identification of the area, forest management at Harold Messer's Farm in Newbury, the Biomass Plant in Springfield, and Van Webb's Woods Road in Wilmot. The car-pooled tour was attended by representatives from all of the participating agencies as well as a group of 4-H members.

**SPI's:** The District has been preparing SPI's (Soil Potential Index) ratings for current use category of active farmland only, at no cost to the public. This in an on-going program for the District.

**Fish Stocking Program:** The District offered pond owners the opportunity to stock their ponds with Rainbow and Brook Trout this spring. Over 35 pond owners took advantage of this program.

**Conservation Camp:** A scholarship was provided to an 8th grade student from Rundlett Junior High School for The Conservation Camp in Windsor, N.H.

**Awards:** Each year the district presents its highest award to a member who has demonstrated superior achievement in the conservation of soil and water resources. The Merrimack County Farm was chosen to receive this honor and was presented the "Farm of the Year" award at the District's Annual Meeting.

**Farm Day:** The District participated in the Farm Day for 4th and 5th graders at the Morrill Farm in Penacook. A soil pit was dug to show the students the soil profile and the textures at the different levels. Kathy Swain, soil scientist, gave the students a hands on concept of learning about soils. Each teacher was given a packet of information on conservation to be used in the classroom for further study with the students.

**Meetings:** The District's Annual Meeting was attended by over 100 people. Our special guests for the evening included the Merrimack County Commissioners, Peter Spaulding, Ken McDonnell, Stuart Trachy, and the Merrimack County Treasurer, Charlie Carroll. The Merrimack County Farm manager Chris Winslow was also in attendance and accepted the "Farm of The Year" award on behalf of Merrimack County Farm. The New Hampshire Conservation Districts Summer and Annual Meeting was attended by all of the Supervisors and Associate Supervisors. At the NHACD Annual Meeting in Portsmouth the District's Associate Supervisor, Chuck Souther, was appointed to serve NHACD as Vice President. The Supervisors spent two full days monitoring the Conservation Easements for the Quimby Property in Hill



and the Burrough's Property in Canterbury. The Supervisors have also been reviewing and keeping up-to-date on legislation on wetlands and have attended the River Managment Meetings as well as a Land Trust Workshop.

Other programs that the District sponsors during the year are Pond Management Clinics, Soil Field Days, Manure Management, and the Green Sign Program. Each year new concerns and problems arise and the District will address them with educational clinics, tours and conservation plans.

Newsletters, news releases, and annual reports of the District activities have been sent to all local papers, radio stations and cooperators. First class mailings have also helped to spread the conservation message. The Green Signs and the light reflecting signs are made available for erection on cooperators lands where visible land conservation practices are easily observable by passersby.

It is important to note that without the continued support of the Merrimack County in funding our program we would not be able to provide secretarial help which enables the District to continue their programs with special emphasis being placed on assisting individuals with soil erosion and waste management problems. The many volunteer hours given by the five supervisors and associate supervisors and the Merrimack County funding is what makes the Merrimack County Conservation District work. We wish to take this time to thank the County Commissioners and the Merrimack County Delegation for their support. Our appreciation also goes to the Soil Conservation Service and the other agency people for thier role in helping us get the conservation job done.

**BOARD OF SUPERVISORS**

Stanley Grimes, Chairman  
Terrence P. Frost, Vice Chairman  
David Morrill  
Jack Towle  
Alan Bartlett

**ASSOCIATE SUPERVISORS**

Diane Souther  
Charles Souther  
Wayne A. Mann  
Lansing Mallett

**DISTRICT MANAGER**

June Tucker.



## **MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM 1991 PROGRAM REPORT**

For the Merrimack County RSVP, the 1991 program year was the most successful to date. Active volunteers numbered 545 and over 85,000 hours of service were reported. More than 100 non-profit and government agencies were served by RSVP volunteers in a variety of assignments.

The program has made an effort to identify both volunteers and assignments that address many of the national and local initiative areas. Volunteers have been recruited to work in school drop out prevention, substance abuse, literacy, teenage pregnancy, homelessness and child abuse and neglect. The number of volunteers recruited to work in schools has doubled in the past 12 months.

For economic reasons, many non-profit agencies have been forced to reduce staff. As a result, more requests for volunteer assistance have been made to RSVP. The program has been able to meet the increased demand for services by having current volunteers serve in additional assignments. RSVP is unable to support additional numbers of volunteers due to limited staff and financial resources.

In addition to the recruitment and placement of senior volunteers, the program sponsors a countywide Telephone Reassurance Service for elderly, homebound or handicapped individuals. Through several community boards and advisory committees, RSVP staff members represent the interests of elderly citizens in areas of health, nutrition, volunteerism, senior driving programs and gerontology.

Anyone 60 years of age or older, regardless of income or education, is eligible to become an RSVP volunteer. A volunteer must be willing to serve on a regular basis at whatever assignment they choose. The program provides insurance and recognition for all volunteers.

For additional information, contact the RSVP office located at 121 So. Fruit St., Concord, or call 224-3452.

Nancy G. Spater  
Executive Director

## **NEW HAMPSHIRE MEDIATION PROGRAM, INC. MERRIMACK COUNTY REPORT**

Parent/Child mediation works with families in conflict and at risk of having children placed outside the home at county and state expense. Mediators are trained community volunteers who work with families to resolve the problem. Last year the program worked with 112 families. A typical scenario and sample agreement follows:

A mother and son were referred to the mediation program by a Juvenile Service officer at the court. The son, Chris, fifteen years old, has stayed out overnight several times in the last month and had not let his mother, Mrs. Reed, know where he had been. When Chris was at home he refused to help around the house. Mrs. Reed was angry, worried, and also concerned that he was hanging out with a bad crowd. She was considering filing a CHINS petition because she felt she could no longer tolerate his behavior. Chris felt that his mother nagged him too much and never listened to him.

While meeting with the family mediators discovered that Chris felt he should have more lenient curfews on weekends, that he should have more privacy, he wanted an allowance, felt his mother was rude to his friends and resented having more chores than his sister.

Mrs. Reed felt Chris should have a curfew, be more open as to where he was and with who, he should be more respectful, do his chores, get a summer job and spend time with his family.

They agreed to a curfew that met both their needs better, agreed that Chris would keep his mother informed about where he was and she would be more courteous to his friends when they were at the home. They further agreed that Chris would go to school regularly and that Mrs. Reed would help him look for a job.

Last year the program served 108 similar families. All but two successfully worked out their differences and avoided placement. Had these children been placed out of home the cost would have increased county expenditures by several hundred thousand dollars.

**CENTRAL NEW HAMPSHIRE REGIONAL  
PLANNING COMMISSION  
329 Daniel Webster Highway  
Boscawen, New Hampshire 03303  
(603) 796-2129**

The Central New Hampshire Regional Planning Commission (CNRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. Merrimack County is a member in good standing of the Commission.

The CNHRPC is organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities.

Our accomplishments over the last year include:

**Regional Plan:** The Commission adopted the Land Use Element of the Regional Master Plan at the annual meeting in May. Staff is meeting with planning boards to explain the recommendations of the plan.

**Housing:** The CNHRPC began to debate conclusions and recommendations for the draft housing element of the regional master plan, distributed during the Fall. We sponsored a discussion of the implications for local zoning of the Britton vs Chester NH Supreme Court case at the November 21, 1991 Commission meeting. Staff is meeting with planning boards to discuss both the housing element and the Chester court case.

**Transportation:** The Transportation Advisory Committee completed and adopted in 1991 the Regional Truck Route Study, an element of the regional transportation plan, due for completion in 1993. The Committee also completed and adopted the Steeplegate Mall Traffic and Land Use Study. The study brought together planners for Chichester, Concord, Loudon, and Pembroke to identify traffic and land use issues of mutual concern and to develop strategies to preserve and enhance traffic mobility and land use compatibility in the area in preparation for the eventual growth and development in the mall area.



The CNHRPC continued to provide support for the public participation and environmental reviews for the Concord to Spaulding Turnpike EIS and preliminary design study.

Work began on the EIS and design of the Hillsborough Bypass. The Commission is responsible for public participation, parts of the EIS, and to review the design.

**Solid Waste:** The Commission continues to assist the Central NH Solid Waste District in implementing its state approved Solid Waste Management Plan. The Commission had assisted the Central and Hopkinton-Webster districts in the preparation of their plans and with obtaining state approval.

**Recycling:** The CNHRPC prepared a regional recycling status update, funded by a grant through the Governor's recycling initiative.

**Household Hazardous Waste Collection:** The CNHRPC organized its third household hazardous waste collection on October 5, 1991, with collection sites in Allenstown and Henniker. Cosponsors were the towns of Allenstown, Bow, Dunbarton, Henniker, Hopkinton, Pembroke, Sutton, Warner, Washington, and Wilmot.

**River Management and Protection:** The Commission cosponsored the successful nomination of the Contoocook River to the NH Rivers Management and Protection Program. The Commission helped organize and will provide technical assistance to the Federal Wild and Scenic River and NH River Management and Protection Program studies for the upper Merrimack River.

**Geographic Information System (GIS):** The system, designed to map and manage geographic information, was used for the regional land use, transportation, and housing plans and for the Bow, Pembroke, and Salisbury town plans.

During 1991 RPC staff met with the planning board to discuss current and future town planning tasks, priorities for the Regional Planning Commission, the progress of the regional master plan, and our GIS. Other activities in **Merrimack County** included providing residents with a map and list of all towns in Merrimack County.



**MERRIMACK COUNTY GRANT  
ANNUAL REPORT 1991  
JUNIOR/SENIOR FRIENDS PROGRAM**

The past year was both a rewarding and trying year for the Junior/Senior Friends Program. The depressed economy has played no favorites and the Junior/Senior Friends Program is no exception. By January 1991, the Program had lost it's corporate sponsor, Real World, due to their own financial problems. They laid off 20% of their work force and substantially reduced salaries of all remaining employees. This amounted to a loss of \$17,500. In July, we found out our 5% monies had been cut back by \$2,000. As a result, the Program has picked up it's efforts in the fundraising area. This has enabled us to make up most of the lost revenue. We are currently in the midst of a year-long fundraising campaign for this fiscal year (October 1991-September 1992), and we are right on target with our projections after three of our five major fundraising endeavors.

Programatically, we have been able to continue to operate near or at our capacity of 66 matches. Although we have lost some volunteers due to the poor economic situation, there has still been a good flow of people interested in volunteering. In fact, there is enough interest to significantly increase the number of matches. Unfortunately, we do not have the staff to adequately support additional matches, at least in the Concord office.

The development of our office in Warner is beginning to see very positive results. This has been a slow process up to this point. Acceptance of our Program by the residents of the Warner/Bradford communities has been gradual. According to Advisory Council Members, the reason for this is that these people have seen new projects and organizations come to their communities before only to shut down in due time. Apparently they want to see if we are going to persevere. We have and we are. We now have four active matches out of the Warner office, with another four in the works. Our efforts are beginning to pay off. More and more people are becoming familiar with our program and their responses have been overwhelmingly positive. Our in-kind donations from local merchants are steadily increasing, and cash

donations from local civic groups and churches are increasing.

The Warner Fall Foliage Festival Committee allocated us \$500 in November of 1991. This was the third highest amount of any allocation. The WFFF Committee had over \$21,000 in requests and only a little over \$7,000 to distribute. Even more importantly, at the public hearing where these allocations are discussed and finalized, there was not one dissenting voice. Every other group receiving an allocation received at least some criticism.

We continue to be cautiously optimistic about our progress in the Warner office. We recently began taking referrals from the New London area. In effect, we are beginning to expand beyond our beginnings in Warner/Bradford. Our future progress will most likely be gradual, but we have set up the framework for a very solid foundation in this area.

The last couple of years for the Junior/Senior Program have been alternatively frustrating and yet productive. The poor economic climate has resulted in over \$50,000 in revenue being lost over this time. However, we have been able to compensate for this lost income by reorganizing ourselves to work at maximum efficiency and developing our fundraising approach to generate additional revenue. This is the reason why we have been able to, not only maintain our level of service, but actually increase the number of children who will be served by our expansion into the Kearsarge region of the county. Just the same, it is still a precarious balance. We will continue to work in this vein, maximizing the use of our resources while attempting to be responsive to the communities' needs.

Respectfully submitted,  
James S. Doremus  
Youth Program Director

**MERRIMACK COUNTY HOMEMAKER PROGRAM  
JANUARY 1, 1991 THROUGH DECEMBER 31, 1991**

- Goal:** To maintain elderly and disabled adult clients in their homes and prevent inappropriate institutionalization.
- Services:** Clients depend on their homemaker for such services as:
- Grocery Shopping
  - Meal Preparation
  - Laundry
  - Light Housekeeping
  - Limited Personal Care
  - Companionship
  - Errands
- Referrals:** Referrals are received from a variety of sources including:
- Hospitals
  - Doctors
  - Social Workers
  - Friends
  - Family
  - Patients
  - Clergy
- Eligibility:** This service is available to all Merrimack County residents. Financial assistance is available to those clients who are income eligible.
- Sources of Payment:** Federal Title XX and Older American Act monies.
- Merrimack County monies which match the Federal dollars
- Private Insurance and private pay fees.
- Client contributions and individual donations.

The following three agencies provided 25,320 half hour units of service to the residents of Merrimack County towns from July 1, 1990 to June 30, 1991.

Concord Regional Visiting Nurse Association - 224-4093

Allenstown	Epsom
Boscawen	Henniker
Bow	Hooksett
Canterbury	Hopkinton
Chichester	Loudon
Concord	Pembroke
Contoocook	Penacook
Dunbarton	Pittsfield

Lake Sunapee Regional Visiting Nurse Association 526-4077

Andover	New London
Bradford	Sutton
Danbury	Wilmot
Newbury	Warner

Visiting Nurse Association of Franklin 934-3454

Franklin	Salisbury
Hill	Webster
Northfield	

If you know of someone who may need Homemaker services, please call us.

Thank you for your support and confidence in our program.

Anne H. Mellin  
Director of Home Care  
Concord Regional Visiting Nurse Association  
cc: Donna Tetley Exec. Dir. of Visiting Nurse of Franklin  
Cheryl Blick  
Exec. Dir. of the Lake Sunapee Regional Visiting Nurse Assoc.



## DIRECTORY

### ADMINISTRATION

Merrimack County Administration Building  
163 North Main Street  
Concord, New Hampshire 03301

Commissioners' Office .....	228-0331
Register of Deeds .....	228-0101
Register of Probate .....	224-9589
Personnel Office .....	228-0331
County Attorney .....	228-0529

Merrimack County Courthouse  
163 North Main Street  
Concord, New Hampshire 03301

Human Services .....	225-5445
Clerk of Superior Court .....	225-5501
Sheriff's Office .....	225-5583

Merrimack County Department of Correction  
326 Daniel Webster Highway  
Boscawen, New Hampshire 03303 .....

796-2107

Merrimack County Nursing Home  
325 Daniel Webster Highway  
Boscawen, New Hampshire 03303 .....

796-2168

Merrimack County Cooperative Extension Service  
325 Daniel Webster Highway  
Boscawen, New Hampshire 03303 .....

225-5505

**AFFILIATED SERVICES**

Belknap-Merrimack Community Action Box 1016 Concord, New Hampshire 03301 .....	225-6880
Central New Hampshire Community Mental Health 5 Market Lane Concord, New Hampshire 03301 .....	228-1551
Merrimack County Retired Senior Volunteer Program 121 South Fruit Street Concord, New Hampshire 03301 .....	224-3452
Merrimack County Conservation District The Concord Center 10 Ferry Street — Box 312 Concord, New Hampshire 03301 .....	225-6401
Concord Regional Visiting Nurse Association Homemaker Program PO Box 797 250 Pleasant Street Concord, New Hampshire 03301 .....	224-4093
New Hampshire Mediation Program 33 Stickney Avenue Concord, New Hampshire 03301 .....	224-8043
Community Services Council of Merrimack County 2 Industrial Park Drive Concord, New Hampshire 03301 .....	225-900
.....	1-800-852-3388
Central New Hampshire Regional Planning Commission 329 Daniel Webster Highway Boscawen, New Hampshire 03303 .....	796-2129



**MASON+RICH**

PROFESSIONAL  
ASSOCIATION

ACCOUNTANTS  
AND AUDITORS

**INDEPENDENT AUDITOR'S REPORT**

February 7, 1992

Board of County Commissioners  
County of Merrimack, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Merrimack, New Hampshire as of and for the year ended December 31, 1991 as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Merrimack, New Hampshire as at December 31, 1991 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

TWO  
CAPITAL  
PLAZA  
SUITE 3-1  
CONCORD  
NEW HAMPSHIRE  
03301  
FAX: (603) 224-2613  
(603) 224-2000

23  
HIGH  
STREET  
PORTSMOUTH  
NEW HAMPSHIRE  
03801  
FAX: (603) 436-3150  
(603) 436-0906

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
PRIVATE COMPANIES  
PRACTICE SECTION

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of Merrimack, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

*Mason & Rich, P.A.*

MASON & RICH PROFESSIONAL ASSOCIATION  
Accountants and Auditors



COUNTY OF MERRIMACK, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1991

	Fiduciary										
	Governmental Fund Types					Proprietary Fund Types		Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise Fund	Trust and Agency	General Assets	Fixed	Long - Term Debt	General		
ASSETS											
Cash	\$ 12,658	\$ 53	\$ -	\$ 150	\$167,868	\$ -	\$ -	-	-	-	\$ 180,729
Temporary Investments	1,482,000	-	-	-	25,000	-	-	-	-	-	1,507,000
Investments	-	-	-	-	426,825	-	-	-	-	-	426,825
Accounts Receivable	50,674	-	-	755,686	4,579	-	-	-	-	-	810,939
Due from Other Funds (Note 3)	899,375	47,050	4,148	563,399	182	-	-	-	-	-	1,514,154
Due from Other Governments	-	15,405	-	-	-	-	-	-	-	-	15,405
Inventories	-	-	-	162,371	-	-	-	-	-	-	162,371
Property, Plant and Equipment (Net of Accumulated Depreciation)	-	-	-	4,994,328	-	7,725,432	-	-	-	-	12,719,760
Amount to be Provided in Future Years for Retirement of Long-Term Debt	-	-	-	-	-	-	-	1,425,000	-	-	1,425,000
TOTAL ASSETS	\$2,444,707	\$ 62,508	\$ 4,148	\$6,475,934	\$624,454	\$7,725,432	\$1,425,000	\$18,762,183			

(Continued)

The Notes to the Financial Statements are an Integral Part of This Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ALL GOVERNMENT FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1991

	Governmental Fund Types			Expendable Trust Funds	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects		
<b>Revenues</b>					
Taxes	\$11,264,677	\$ -	\$ -	\$ -	\$11,264,677
Intergovernmental	287,602	197,392	-	-	484,994
Charges for Services	1,062,984	-	-	-	1,062,984
County Farm	149,728	-	-	-	149,728
Miscellaneous	343,372	18,530	-	71,280	433,182
Total Revenues	13,108,363	215,922	-	71,280	13,395,565
<b>Expenditures</b>					
Current:					
General Government	9,516,958	457,112	-	5,736	9,979,806
Department of Corrections	2,336,226	451	-	51,720	2,388,397
County Farm	235,681	2,899	-	-	238,580
Debt Retirement: Principal	335,000	-	-	-	335,000
Interest	156,608	-	-	-	156,608
Capital Outlay	-	-	77,700	-	77,700
Total Expenditures	12,580,473	460,462	77,700	57,456	13,176,091
Excess (Deficiency) of Revenues Over Expenditures	527,890	(244,540)	(77,700)	13,824	219,474
Other Financing Sources (Uses)					
Operating Transfers In	-	233,926	10,000	-	243,926
Operating Transfers Out	(553,980)	-	-	-	(553,980)
Total Other Financing Sources (Uses)	(553,980)	233,926	10,000	-	(310,054)
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(26,090)	(10,614)	(67,700)	13,824	(90,580)
Fund Balances at Beginning of Year, Restated (Note 11)	339,954	55,618	(34,371)	75,088	436,289
Fund Balances (Deficit) at End of Year	\$ 313,864	\$ 45,004	\$ (102,071)	\$ 88,912	\$ 345,709

The Notes to the Financial statements are an Integral Part of This Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1991

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types		Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise Fund	Trust and Agency	General Fixed Assets	General Long - Term Debt				
<u>Liabilities and Fund Equity</u>											
<u>Liabilities:</u>											
Cash Overdraft (Note 1)	\$ 295,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,360
Accounts Payable	1,161,994	-	-	203,356	539	-	-	-	-	-	1,365,889
Accrued Expenses	58,891	-	-	827,703	-	-	-	-	-	-	886,594
Due to Other Funds (Note 3)	614,598	17,504	106,219	771,983	3,850	-	-	-	-	-	1,514,154
Due to Specific Individuals and/or Groups	-	-	-	-	531,153	-	-	-	-	-	531,153
Capital Lease Obligations	-	-	-	20,867	-	-	-	-	-	-	20,867
Bonds Payable (Note 6)	-	-	-	1,700,000	-	-	-	-	-	-	1,425,000
Total Liabilities	2,130,843	17,504	106,219	3,523,909	535,542	-	-	-	-	-	7,739,017
<u>Fund Equity</u>											
Investment in General Fixed Assets	-	-	-	-	-	7,725,432	-	-	-	-	7,725,432
Contributed Capital	-	-	-	842,575	-	-	-	-	-	-	842,575
Retained Earnings	-	-	-	2,109,450	-	-	-	-	-	-	2,109,450
Fund Balance:											
Reserved for Encumbrances (Note 8)	25,849	-	-	-	-	-	-	-	-	-	25,849
<u>Unreserved:</u>											
Designated for Specific Capital Projects (Note 8)	-	-	4,148	-	-	-	-	-	-	-	4,148
Designated by Trust Instrument (Note 8)	-	-	-	-	88,912	-	-	-	-	-	88,912
Designated for Specific Purposes (Note 8)	-	47,103	-	-	-	-	-	-	-	-	47,103
Undesignated (Deficit)	288,015	(2,099)	(106,219)	-	-	-	-	-	-	-	179,697
Total Fund Equity	313,864	45,004	(102,071)	2,952,025	88,912	7,725,432	-	-	-	-	11,023,166
<u>TOTAL LIABILITIES AND FUND EQUITY</u>											
	\$2,444,707	\$62,508	\$ 4,148	\$6,475,934	\$624,454	\$7,725,432	\$1,425,000	-	-	-	\$18,762,183

The Notes to the Financial Statements are an Integral Part of this Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1991

	General Fund		Variance Favorable (Unfavorable)	Special Revenue		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues:						
Taxes	\$11,264,677	\$11,264,677	\$ -	\$ -	\$ -	\$ -
Intergovernmental	349,391	287,602	(61,789)	115,000	115,009	9
Changes for Services	1,072,513	1,062,984	(9,529)	-	-	-
Farm	205,000	149,728	(55,272)	-	-	-
Miscellaneous	346,000	343,372	(2,628)	11,100	18,530	7,430
Total Revenues	13,237,581	13,108,363	(129,218)	126,100	133,539	7,439
Expenditures:						
Current:						
General Government	9,668,869	9,516,958	151,911	360,055	374,988	(14,933)
Department of Corrections	2,414,567	2,336,226	78,341	-	-	-
County Farm	243,877	235,681	8,196	-	-	-
Debt Retirement: Principal	335,000	335,000	-	-	-	-
Interest	156,608	156,608	-	-	-	-
Total Expenditures	12,818,921	12,580,473	238,448	360,055	374,988	(14,933)
Excess (Deficiency) of Revenues Over Expenditures	418,660	527,890	109,230	(233,955)	(241,449)	(7,494)
Other Financing Sources (Uses):						
Operating Transfers In	-	-	-	233,955	233,926	(29)
Operating Transfers (Out)	(668,513)	(553,980)	114,533	-	-	-
Total Other Financing Sources (Uses)	(668,513)	(553,980)	114,533	233,955	233,926	(29)
Excess (Deficiency) of Revenues and Other Financing Sources	(249,853)	(26,090)	233,763	-	(7,524)	(7,524)
Over Expenditures and Other (Uses) (Budgetary Basis)						

(Continued)

The Notes to the Financial Statements are an Integral Part of This Statement



COUNTY OF MERRIMACK, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1991

	General Fund		Variance Favorable (Unfavorable)	Special Revenue		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Adjustments:						
Nonbudgeted Special Revenue Funds Not Included in Adopted Budget	-	-	-	-	(3,090)	(3,090)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses (GAAP Basis)	(249,853)	26,090	223,763	-	(10,614)	(10,614)
Fund Balances at Beginning of Year, Restated (Note 11)	339,954	339,954	-	55,618	55,618	-
Fund Balances at End of Year	<u>\$ 90,101</u>	<u>\$313,864</u>	<u>\$223,763</u>	<u>\$ 55,618</u>	<u>\$ 45,004</u>	<u>\$ (10,614)</u>

This statement presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resultant basis, timing, perspective and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year is presented.

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 PROPRIETARY FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1991

	Proprietary Fund Types
	Enterprise -
	Merrimack
	County Nursing
	Home
<u>Operating Revenues</u>	
Charges for Services	\$10,323,989
Miscellaneous	19,113
Total Operating Revenues	<u>10,343,102</u>
<u>Operating Expenses</u>	
General Operating Expenses	10,249,993
Depreciation	318,825
Total Operating Expenses	<u>10,568,818</u>
Operating Income (Loss)	<u>(225,716)</u>
<u>Non-Operating Revenues (Expenses)</u>	
Interest	(77,011)
Bad Debt Expense	-
Total Non-Operating Revenues (Expenses)	<u>(77,011)</u>
Income (Loss) Before Operating Transfers	<u>(302,727)</u>
<u>Operating Transfers In (Out):</u>	
From General Fund	<u>310,054</u>
Net Income (Loss)	7,327
Retained Earnings Beginning of Year	<u>2,102,123</u>
Retained Earnings End of Year	<u><u>\$2,109,450</u></u>

The Notes to the Financial Statements are an Integral Part of This Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
FOR THE YEAR ENDED DECEMBER 31, 1991

	Proprietary Fund Types Enterprise - Merrimack County Nursing Home
<u>Cash Flows from Operating Activities</u>	
Net Operating Income (Loss), Exhibit 4	(\$225,716)
Adjustments to Reconcile Net Operating Income (Loss)	
To Net Cash Provided by Operating Activities:	
Depreciation	318,825
Change in Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(14,713)
Inventories	(406)
Other Operating Assets	(530,834)
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(11,263)
Accrued Expenses	80,046
Other Operating Liabilities	117,642
Total Adjustments	(40,703)
Net Cash Provided (Used) by Operating Activities	(266,419)
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers in From Other Funds	310,054
<u>Cash Flows from Capital and Related Financing Activities</u>	
Bond Proceeds	600,000
Principal Paid on Bonds	(275,000)
Principal Paid on Capital Lease	(8,113)
Interest Paid on Bonds	(82,500)
Interest Paid on Capital Lease	(2,074)
Acquisition of Equipment	(275,948)
Net Cash Provided (Used) for Capital and Related Financing Activities	(43,635)
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents at Beginning of Year	150
Cash and Cash Equivalents at End of Year	150

The Notes to the Financial Statement are an Intergral Part of this Statement

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Merrimack, New Hampshire (the County) conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Merrimack, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with the criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County and their operations as reflected in these financial statements are those under the control of the County. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses, as appropriate. The various funds are grouped in the financial statements in this report into five generic fund types and three broad fund categories as follows:

Governmental Funds

(1) General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

(2) Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

(3) Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities, other than those financed by special assessment or enterprise operations.

(Continued)



COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Proprietary Funds

(4) Enterprise Funds - Enterprise Funds (County Nursing Home) are used to account for operations (a) that are financed and operated in a manner similar to business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

(5) Agency Funds - Trust and Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governmental units and/or other funds.

Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

Fixed assets purchased after December 31, 1978 are stated at cost. Fixed assets purchased prior to December 31, 1978 are stated at estimated historical cost. Donated fixed assets are valued at their estimated fair market value on the date donated.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the Governmental Funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Noncurrent portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate however, they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds and nonexpendable trust funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Nursing Home Buildings and Improvements	15-40 Years
Nursing Home Equipment	3-20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Tax revenues are recognized in the year for which taxes have been levied to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year end.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and nearly irrevocable, i.e., revocable only for failure to comply with prescribed compliance requirements, e.g., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criterion of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; and (2) prepaid expenses.

All Proprietary Funds and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

The County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the Chairman of the Board of Selectmen in each town and the Mayor of each city within the County and to the Secretary of State prior to December 1, annually their operating budget for the ensuing calendar year, together with a statement of actual expenditures and income for at least nine months of the preceding calendar year.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Within ten to twenty days after mailing the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.

3. Twenty-eight days must elapse after the mailing of the operating budget before the County Convention may vote on the appropriations for the ensuing budget period.

4. The County Convention must adopt its annual budget no later than March 31.

5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration.

6. The Commissioners are authorized to transfer budgeted amounts within departments within any fund. However, any transfers between departments must be approved by the Executive Committee of the delegation.

7. Except for the payment of judgements rendered against the County, expenditures cannot exceed the appropriations for which the County Convention has voted.

8. The Commissioners may apply to the County Convention for a supplemental appropriation to be made subsequent to the adoption of the annual County budget.

9. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.

10. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds (County Extension Service and Youth Diversion Fund) and the Enterprise Fund. The County legally adopts one inclusive budget for the General, Special Revenue and Enterprise Funds.

11. Budgets for Governmental Funds are adopted on a basis consistent with generally accepted accounting principles. Budgets for the Enterprise Funds are adopted on a basis which is not consistent with GAAP. Their budgets are prepared on a spending measurement focus using the modified accrual basis of accounting while the Enterprise Fund is reported on a cost of services measurement focus using the accrual basis of accounting.

E. Deposits and Temporary Investments

Deposits

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

(Continued)



COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Deposits are carried at cost plus interest earned to year end. The carrying amount of deposits is separately displayed on the balance sheet as "Cash" (\$180,729) and "Cash Overdraft" (\$295,360).

At year end the carrying amount of the County's deposits was (\$114,932) and the bank balance was (\$558,469). Of the bank balance, \$444,476 was covered by federal depository insurance and \$113,993 was uninsured and uncollateralized. The uninsured and uncollateralized deposits were held by the General Fund (\$46,410) and Trust and Agency Funds (Patient Funds \$1,374, Register of Deeds \$878, Sheriff's Trust \$193, Endowment Trust \$1,097, McKenna Trust \$39,447 and Corrections Trust \$24,594).

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

	Uninsured, Security Held by Bank	Insured	Uninsured and Uncollat- eralized	Total
Certificates of Deposit	\$ -	\$ 25,000	\$ -	\$ 25,000
Repurchase Agreement -				
U.S. Treasury Note	1,457,000	-	-	1,457,000
	<u>\$1,457,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$1,482,000</u>

The General Fund holds all of the uninsured temporary investments.

Cash Overdraft

The County's General Fund checking account operates as a sweep account i.e. amounts in excess of the minimum balance are automatically invested in overnight repurchase agreements. Overdrafts at year end are covered by maturing repurchase agreements.

F. Investments

Investments of the Agency Funds, (IRC Section 457 Deferred Compensation Plan) are carried at market value (\$426,825). Additional disclosures are not required as the plan is operated by a third party.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

G. Inventories

Inventories of the Enterprise Funds (County Nursing Home) consist of materials and supplies and are recorded at the lower of cost (first-in, first-out basis) or market.

H. Interfund Receivables

Interfund loans receivable (reported in the "due from" asset accounts) are considered available spendable resources.

I. Accumulated Unpaid Vacation and Sick Pay

Statement 4 of the NCGA requires that the current and non-current portions of vacation liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County does not accrue accumulated vacation in the General Fund but rather records these costs at the time the payments are made. At year end current General Fund liabilities for vacation sick pay are not recorded on the General Fund, a departure from generally accepted accounting principles.

At the Nursing Home, vacation may be accrued to a maximum of 340 hours. Any vacation accrued beyond this amount will be forfeited. Consequently, the Nursing Home accrues accumulated unpaid vacation pay and recognizes the expense in the period the pay is earned. The accumulated accrual at year end was \$501,448.

Sick leave accumulates at the rate of 1.25 days per month and may be accumulated to a maximum of ninety days but employees are not eligible to be paid for any unused sick leave time when they terminate their employment.

J. Accrued Expenses

Accrued expenses of the Enterprise Fund (County Nursing Home) are comprised of the following:

Accrued Payroll and Related Items	\$296,006
Accrued Vacation Leave	501,448
Accrued Interest	<u>30,249</u>
Total Accrued Expenses	<u>\$827,703</u>

K. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 2 - PENSION FUND

The County full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$8,215,315; the County's total payroll was \$9,267,732.

County employees are eligible to retire on a service retirement allowance the first day of any month after their 60th birthday. No minimum period of employment is required. The annual retirement benefit received is based on one sixtieth of the average compensation for the three highest paid years times the number of years creditable service. At age sixty-five the benefit is reduced by a portion of Social Security benefits. The system also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Covered employees are required by State statute to contribute 5.0 percent (9.3 for Sheriff's Department and Department of Corrections) of their salary to the Plan. The County is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$691,502 which consisted of \$237,277 from the County and \$454,225 from employees; these contributions represented 2.88% and 5.52% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits," is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1991 (the most recent available) for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,676,309,803. The System's net assets available for benefits on the date (valued at market) were \$1,475,827,122 leaving an unfunded pension benefits of \$200,482,691. The County's 1991 contribution represented .82 percent of total contributions required of all participating entities.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1991 annual financial report.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 3 - INDIVIDUAL FUND INTERFUND RECEIVABLES AND PAYABLES

The balances were:

	Interfund <u>Receivables</u>	Interfund <u>Payables</u>
General Fund	\$ 899,375	\$ 614,598
Special Revenue Funds:		
Insurance Reserve	40,306	-
Youth Diversion Program	6,744	-
Drug Prosecution Program	-	7,008
Child Abuse	-	7,597
Greenhouse Grant	-	2,899
Capital Projects Funds:		
Capital Project	1,545	-
Dispatch Communications System	-	106,219
Dispatch Capital Reserve	2,603	-
Enterprise Fund:		
Nursing Home	563,399	771,983
Agency Funds:		
Register of Deeds	-	3,668
Inmate Funds	-	182
Correction Department Trust	182	-
Total	<u>\$1,514,154</u>	<u>\$1,514,154</u>

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

State of New Hampshire:	
Drug Prosecution Program	\$ 7,008
Child Abuse	7,597
Greenhouse Grant	800
Total	<u>\$ 15,405</u>

NOTE 5 - FIXED ASSETS

Changes in General Fixed Assets:

<u>Cost or Estimated Value</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance End of Year</u>
Building and Land:				
General Government	\$2,738,668	\$ -	\$ -	\$2,738,668
County Farm	207,958	-	-	207,958
Department of Corrections	3,546,357	-	-	3,546,357
Subtotal	<u>6,492,983</u>	<u>-</u>	<u>-</u>	<u>6,492,983</u>

(Continued)



COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	Beginning of Year	Additions	Deductions	Balance End of Year
Subtotal	6,492,983	-	-	6,492,983
Cost of Estimated Value				
Equipment:				
General Government	824,957	105,880	-	930,837
County Farm	212,129	-	-	212,129
Department of Corrections	87,995	1,488	-	89,483
Totals	<u>\$7,618,064</u>	<u>\$107,368</u>	<u>\$ -</u>	<u>\$7,725,432</u>

Property, Plant and Equipment - Enterprise Fund depreciable assets at year end are summarized as follows:

Description	Cost	Accumulated Depreciation	Depreciated Value
Land and Improvements	\$ 344,947	\$ (185,471)	\$ 159,476
Building and Improvements	7,040,492	(2,865,803)	4,174,689
Equipment	1,183,624	(523,461)	660,163
Total	<u>\$8,569,063</u>	<u>\$(3,574,735)</u>	<u>\$4,994,328</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the County for the year:

	General Obligation Bonds
Bonds Payable at Beginning of Year	\$3,135,000
New Bonds Issued	600,000
Bonds Retired	(610,000)
Bonds Payable at End of Year	<u>\$3,125,000</u>

Bonds payable at year end are comprised of the following issues:

<u>General Obligation Bonds</u>	
\$5,500,000 - 1971 Nursing Home addition serial bonds, due in annual installments of \$275,000 through July 1995; interest at 6.00%	\$1,100,000
\$600,000 - 1991 Nursing Home Equipment Bonds, due in annual installments of \$75,000 through January 2000; interest from 6.15% to 6.4%	600,000
Total Nursing Home Bonds Payable	<u>1,700,000</u>
\$1,000,000 - 1973 Administration Building serial bonds, due in annual installments of \$50,000 through October 1993; interest at 4.90%	100,000
\$3,350,000 - 1982 Corrections Facility serial bonds, due in annual installments of \$200,000 to \$250,000 through October 1997; interest from 9.25% to 9.30%	1,325,000
Total General Long-Term Debt Account Group	<u>1,425,000</u>
TOTAL	<u>\$3,125,000</u>

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The annual requirements to amortize all debt outstanding is:

Year	Principal	Interest	Total
1992	\$ 550,000	\$ 215,991	\$ 765,991
1993	625,000	190,063	815,063
1994	575,000	145,388	720,388
1995	575,000	103,163	678,163
1996	300,000	60,938	360,938
Subtotal	2,625,000	715,543	3,340,543
1997-1998	500,000	56,343	556,343
Total	<u>\$3,125,000</u>	<u>\$ 771,886</u>	<u>\$3,896,886</u>

Interest expense for 1991 was \$77,011 (\$74,937 Bonds, \$2,074 Capital Lease) and \$533,308 (\$156,608 Bonds, \$378,700 T.A.N.'s) for the enterprise fund and general fund respectively.

NOTE 7 - CAPITAL LEASE OBLIGATION

The County has entered into a noncancelable long-term lease with a corporation for financing the acquisition of the telephone system at the Nursing Home. The lease provides for monthly payments of \$849. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases". Consequently, \$34,645 was capitalized as equipment on the Nursing Home at December 31, 1990 as follows:

<u>Class of Property:</u>	Telephone System	<u>\$34,645</u>
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The following is a schedule by years of future lease payments still remaining at year end.

Year Ending December 31,	1992	\$ 10,187
	1993	10,187
	1994	<u>2,547</u>
Total Minimum Lease Payments		22,921
Less: Amount Representing Interest		<u>(2,054)</u>
Net Lease Payments		<u>\$ 20,867</u>

NOTE 8 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The County has set up "reserves" of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund "designations" have also been established to indicate tentative plans for future financial utilization.

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Reserved for Encumbrances - Encumbrances of fund balances of the General Fund are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

The amount designated on the General Fund represents appropriation carryovers approved by the County Commissioners as follows:

Administration	\$ 2,000
Register of Deeds	1,103
County Farm	1,000
Sheriff Department	15,000
Operating Transfer to Home:	
Dietary	1,114
Purchasing	760
Maintenance	4,872
Total	<u>\$ 25,849</u>

Designated for Specific Capital Projects - Designated for specific capital project expenditures in future years as follows:

Capital Project	\$ 1,545
Dispatch Capital Reserve	2,603
Total	<u>\$ 4,148</u>

Designated by Trust Instrument - The \$88,912 of fund balance designated by trust instrument represents the income portion of Expendable Trust Fund fund balance available for the use of the Trust Fund as follows:

Sheriff's Department Trust	\$ 194
Endowment Trust	1,097
Edna McKenna Trust	39,087
Corrections Department Trust	48,534
Total	<u>\$ 88,912</u>

Designated for Specific Purposes - Designated for future expenditures of that fund as follows:

County Extension Service	\$ 53
Insurance Reserve	40,306
Youth Diversion Program	6,744
Total	<u>\$ 47,103</u>

(Continued)

COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 9 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County that the County has no liability for losses under the plan but does have the duty of due care that would be required of any ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The plan is administered by a nongovernmental third party which provides financial data to the County annually.

NOTE 10 - BUDGETED DECREASE IN FUND BALANCE - GENERAL FUND

The \$249,853 budgeted decrease in fund balance shown on Exhibit 3 represents \$241,000 of fund balance budgeted by the County to reduce the 1991 tax rate and \$8,853 of prior year encumbrances approved by the County Commissioners from 1991.

NOTE 11 - DEFICIT FUND BALANCE

The \$2,099 deficit of the Special Revenue Fund (Greenhouse Grant) will be funded from a 1992 General Fund appropriation.

The deficit of the Capital Projects Fund (Dispatch Communications System) \$106,219 arises because of the application of generally accepted accounting principles to the financial reporting for governmental funds. The cost of the communications system is to be paid by the municipalities using the system over the next few years. Consequently, the assessments were not considered measurable and available at year end.

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COUNTY OF MERRIMACK, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

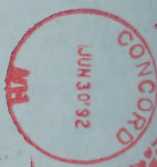
NOTE 12 - OPERATING LEASE

Merrimack County has in addition to the capital lease mentioned in Note 4 operating lease for dispatch center communication equipment. At year end the contractual agreements for the operating lease required the following annual rental payments:

Year Ending December 31	
1992	\$ 4,284
1993	4,284
1994	4,284
1995	3,033
	<u>\$ 15,885</u>







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